



महाराष्ट्र शासन राजपत्र

भाग चार-ब

वर्ष १, अंक २]

गुरुवार ते बुधवार, फेब्रुवारी १२-१८, २०१५/माघ-२३-२९, शके १९३६

[पृष्ठे १००, किंमत : रुपये २०.००

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले (भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

CO-OPERATION, MARKETING AND TEXTILES DEPARTMENT

Camp Office at Nagpur RAMETI, Civil Lines, Nagpur
dated the 16th December 2014

NOTIFICATION

MAHARASHTRA AGRICULTURAL PRODUCE MARKETING (DEVELOPMENT AND REGULATION) ACT, 1963.

No. Krubas-Shikana. 2014/C.R.25/11-C.—Whereas with a view to de-regulate the marketing of certain processed Agricultural Produce, specified in the Schedule appended to the Maharashtra Agricultural Produce Marketing (Development and Regulation) Act, 1963 (Mah.XX of 1964)(hereinafter referred to as “ the said Act”), the Government of Maharashtra, by Government Notification, Co-operation, Marketing and Textiles Department, No. krubas.0113/C.R.46/11-C, dated the 3rd March 2014, issued in exercise of the powers conferred by section 62 of the said Act, has, *inter alia* omitted the entry relating to ‘ Gul ’ from the Schedule to the said Act;

And whereas, after considering the representation received from the farmers, it is considered expedient to regulate the marketing of ‘ Gul ’, being an agricultural produce, under the provisions of the said Act and for that purpose amend the Schedule to the said Act.

Now, therefore, in exercise of the powers conferred by section 62 of the said Act, the Government of Maharashtra, hereby amends the Schedule to the said Act, as follows, namely :—

In the Schedule to the said Act, after entry V, the following entry shall be inserted, namely :—

“VI. Gul”.

By order and in the name of the Governor of Maharashtra,

R. S. ATAK,

Deputy Secretary to Government.

वैद्यकीय शिक्षण व औषधी द्रव्ये विभाग

गोकुळदास तेजपाल रुग्णालय संकुल इमारत, लोकमान्य टिळक मार्ग

मंत्रालय, मुंबई ४०० ००२, दिनांक १७ जानेवारी २०१५

अधिसूचना**अन्न सुरक्षा व मानदे कायदा, २००६.**

क्रमांक एफडीएस.१३१४/१३१२/प्र.क्र.१६७/१४/औ-१.—वैद्यकीय शिक्षण व औषधी द्रव्ये विभागाच्या क्रमांक एफडीएस.१३०९/प्र.क्र. १७३/भाग-१/औषधे-१, दिनांक २२ डिसेंबर २०११ च्या शासन अधिसूचनेन्वये अन्न व औषध प्रशासन, महाराष्ट्र राज्य, मुंबई या कार्यालयातील अन्न निरीक्षक तथा अन्न सुरक्षा अधिकारी या पदावर कार्यरत असलेल्या अधिकाऱ्यांना 'अन्न सुरक्षा अधिकारी' 'गट-ब' म्हणून घोषित करण्यात आलेले आहे.

सदर अधिसूचनेतील अ. क्र. २०९ येथील नोंदीत खालीलप्रमाणे सुधारित करण्यात येत आहे :—

अ.क्र. (१)	अधिकाऱ्याचे नाव (२)	पदाचे नाव (३)
२०९	श्रीमती शुभांगी जितेंद्र कर्णे (कुमारी शुभांगी निवृत्ती बारवकर)	अन्न सुरक्षा अधिकारी, अन्न व औषध प्रशासन, महाराष्ट्र राज्य

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

रा. वि. कुडले,
कार्यासन अधिकारी.

१५६

शुक्रवार, नोव्हेंबर २२, २०१३/अग्र. १, शके १९३५

पुढील अधिसूचना, इत्यादी असाधारण राजपत्र म्हणून त्यांच्यापुढे दर्शविलेल्या दिनांकांना प्रसिद्ध झाल्या आहेत :—

CO-OPERATION, MARKETING AND TEXTILES DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya, Mumbai -400 032,
dated the 22nd November 2013.

NOTIFICATION

MAHARASHTRA CO-OPERATIVE SOCIETIES ACT, 1960.

No. CSL-2013/C.R.No.697/15C.—The following draft of rules further to amend the Maharashtra Co-operative Societies Rules, 1961, which the Government of Maharashtra proposes to make in exercise of powers conferred by sub-section (2) of section 165 of the Maharashtra Co-operative Societies Act, 1961 (Mah. XXIV of 1961) and of all other powers enabling it in that behalf, is hereby published for the information of all the persons likely to be affected thereby; and notice is hereby given that the said draft rules will be taken into consideration by the Government of Maharashtra on or after the 9th day of December 2013.

2. Any objection or suggestion, which may be received by the Secretary to the Government of Maharashtra, Co-operation, Marketing and Textiles Department, Mantralaya Annexe, Hutatma Rajguru Chowk, Madam Cama Marg, Mantralaya, Mumbai 400 032, from any person with respect to the said draft on or before the aforesaid date, will be considered by the Government.

DRAFT RULES

No. CSL-2013/C.R.No.697/15C.—In exercise of the powers conferred by sub-section (2) of section 165 of the Maharashtra Co-operative Societies Act, 1961 (Mah. XXIV of 1961) and of all other powers enabling it in that behalf, the Government of Maharashtra, after considering the objections and suggestions, pursuant to the Government Notification, Co-operation, Marketing and Textiles Department, No.CSL.2013/C.R. No.697/15C, dated the 21November 2013, published

in the *Maharashtra Government Gazette*, Extraordinary, Part IV-B, dated the 22 November 2013, is hereby pleased to make the following rules, further to amend the Maharashtra Co-operative Societies Rules, 1961 as follows, namely :—

1. These rules may be called the Maharashtra Co-operative Societies (Amendment) Rules, 2013.

2. In rule 2 of the Maharashtra Co-operative Societies Rules, 1961 (hereinafter referred to as “ the Principal Rules”),—

(a) after clause (b), the following clause shall be inserted,namely :—

“(b-1) “Auditor” means an auditor or auditing firm from a panel approved by the State Government and appointed by the annual general body of the society or by the Registrar.”;

“(b) in clause (c), for the words and figures “ 30th day of June ”, the words and figures “ending on the date of close of financial year as specified in section 81 of the Act” shall be substituted ;

(c) after clause (c), the following clause shall be inserted, namely:—

“(c-1) “Committee” means the committee of a Co-operative Society.”;

(d) “after clause (f), the following clauses shall be inserted, namely :—

(f-1) “Liquidator” means a person from Panel of Liquidators appointed as liquidator under the Act.”;

(e) clause (j) shall be deleted;

(f) after clause (k), the following clauses shall be inserted, namely :—

“(l) “State Apex Training Institute” means an Institute notified by the State Government under section 24A;

(m) “State Co-operative Election Authority” means the authority constituted under section 73CB of the Act ;

(n) “Upset Price” means a lowest price at which an item of property may be auctioned or sold or transferred by public sale or private contract.;

(g) Words and expressions used, but not defined herein shall have the respective meaning as assigned to them in the Act.”

3. In rule 4 of the Principal Rules, in sub-rule (4), the following shall be added at the end, namely :—

“or by electronic mode.”.

4. In rule 7 of the Principal Rules, for the words “or these Rules”, the words “the rules and the norms and conditions for registration of societies or class of societies as specified by the Registrar,” shall be substituted.

5. In rule 8 of the Principal Rules,—

(a) in sub-rule (1),—

(1) in clause (f), for the words “nominal, associate and sympathizer members”, the words “nominal and associate members” shall be substituted;

(2) in clause (w), for the words “general meetings”, the words “general body meetings” shall be substituted.;

(3) after clause (x), the following clauses shall be inserted, namely :—

“(x-1) provisions regarding co-operative education and training as per section 24 A ;

(x-2) furnishing of returns as per section 79 ;

(x-3) appointment of an Auditor.”;

(4) in clause (y), the words “and appointment of Returning Officer;” shall be deleted;

(b) in sub-rule (2), after clause (g), the following clause shall be inserted, namely :—

“(h) appointment of an Auditor or Auditing firm shall be made as per sections 75 and 81 of the Act.”.

6. In rule 10 of the Principal Rules,—

(a) in sub-rule (1), in the table,—

(i) in entry (3), in column (3), for the words “District Central Banks”, the words “District Central Co-operative Banks” shall be substituted;

(ii) in entry (3A) in column (1), for the words “Land Development Bank”, the words “Co-operative Agriculture and Rural Multipurpose Development Bank” shall be substituted;

(iii) after entry (9), the following entry shall be added, namely:—

“10. Apex Societies-Maharashtra State Co-operative Bank.”.

7. In Rule 11 of the Principal Rules, in sub-rule (3), the words “and the societies shall be registered from the dates specified by him” shall be deleted.

8. In Rule 12 of the Principal Rules,—

(a) in sub-rule (1), for the words “general meetings”, the words “general body meetings” shall be substituted;

(b) in sub-rule (3), for the words “general meetings”, the words “general body meetings” shall be substituted;

9. In Rule 13 of the Principal Rules,—

(a) in sub-rule (1), after the words “or desirable in its interest,”, the words “or as provisions in bye-laws are inconsistent with the provisions of this Act and rules” shall be inserted;

(b) in sub-rule (2),—

(i) for the words “such time as may be specified by him.”, the words “forty-five days from the date of receipt of communication” shall be substituted;

(ii) for the words “the specified time”, the words “forty-five days” shall be substituted;

(c) in sub-rule (4), the word “ state” shall be deleted.

10. In Rule 15 of the Principal Rules,—

(a) in sub-rule (1), for the words “general meeting”, the words “general body meeting” shall be substituted;

(b) in sub-rule (2), for the words “under certificate of posting or otherwise”; the words “Registered Post Acknowledgement Due or by Speed Post or by Public Notice or by hand or E-mail” shall be substituted.

11. In Rule 16 of the Principal Rules,—

(a) in sub-rule (3), for the words “special general meetings”; the words “special general body meetings” shall be substituted;

(c) after sub-rule (7), the following sub-rule shall be added, namely :—

“(8) In case of the societies doing the business of banking, prior approval of the Reserve Bank of India shall be necessary.”.

12. In Rule 17 of the Principal Rules, in sub-rule (1), after the words “by the State Government in the *Official Gazette*” the words “the notified Federal Society shall offer its remarks within forty-five days from the date of receipt of communication. If the Federal Society does not offer remarks within forty five days, and or” shall be inserted.

13. In Rule 18 A of the Principal Rules,—

(a) in sub-rule (2), in clause (d), after sub-clause (xx), the following sub-clause shall be added, namely :—

(xxi) other dues, if any.”

(b) for sub-rule (4), the following sub-rule shall be substituted, namely :—

“(4) The Official Assignee, during the tenure of office, shall present accounts of his receipts, not less than twice in each year, to the Registrar. The Registrar shall cause the accounts to be audited in such manner as he thinks fit and for the purpose of audit, the Official Assignee shall furnish to the Registrar or Auditor appointed by the Registrar, such accounts and information as, he may require.”

14. In Rule 18B of the Principal Rules, in sub-rule (1), the words and figures “and for any other charitable purpose defined in section 2 of the Charitable Endowment Act, 1890;” shall be deleted.

15. In Rule 19 of the Principal Rules, in clause (ii), for the words “nominal, associate or sympathizer”, the words “nominal or associate” shall be substituted.

16. In Rule 20 of the Principal Rules,—

(a) in sub-rule (1), for the words “joint members”, the words “associate members” shall be substituted ;

(b) in the marginal note, for the words “joint members”, the words “ associate members ” shall be substituted.

17. After Rule 20 of the Principal Rules, the following Rule shall be inserted, namely:—

“20A. *Rights and Duties of members.*—(1) Subject to the provisions of the Act, the Rules and the bye-laws of the society, no member of the society shall exercise rights of membership unless the member has,—

(i) paid in full the share value (face value) or member contribution as the case may be, of the society, as amended from time to time within one year after receiving communication by member in this behalf from the society ;

(ii) attended atleast one General Body Meeting within a consecutive period of five years or such absence has been condoned by the General Body as the case may be;

(iii) utilised minimum level of services atleast once in a period of five consecutive years as specified in the bye-laws of the concerned society; and

(iv) fulfilled the other condition or interest, if any, specified in the bye-laws of the concerned society.

(2) The member who does not comply sub-clauses (ii) and (iii) of sub-rule (1), shall be classified as a non-active member and society shall communicate such classification in Form 'W', to the concerned member within thirty days from the date of close of the financial year by Registered Post Acknowledgement Due or by Speed Post or by delivery by hand and also by publishing name or names on notice board of the concerned society and office of the Registrar.

(3) A member as classified in sub-rule (2), on fulfillment of the sub-clauses (ii) and (iii) of sub-rule (1), shall be entitled to be re-classified as an active member.

(4) A member as classified in sub-rule (2), if does not fulfill the requirement of sub clauses (ii) and (iii) of sub-rule (1), in the next five years from the date of such classification, shall be liable for expulsion under section 35 of the Act."

18. In Rule 22 of the principal Rules,—

(a) in sub-rule (1),—

(i) for clause (a), the following clause shall be substituted, namely :—

"(a) Immediately after the closing of financial year and as soon as possible before the annual general body meeting, individual members admitted to membership and those who are classified as active member up to the close of the preceding financial year (hereinafter referred to as "the relevant date"), shall elect delegates equal to one-fourth of the number of societies admitted to membership up to the relevant date or one delegate for every twenty-five individual members (fractions being neglected) whichever is less. The delegates so elected will continue in office till their successors are elected after close of next financial year." ;

(ii) in clause (b), for the words "general meetings", the words "general body meetings" shall be substituted.

(b) sub-rule (2) shall be deleted.

19. In Rule 23 of the principal Rules,—

(a) in sub-rule (1), in clause (ii), after the words "amount arrived at by a valuation", the words "of shares by dividing networth of the society by number of shares" shall be inserted;

(b) after sub-rule (3), the following "Explanation" shall be inserted.

"Explanation.—For the purpose of this rule, networth means the figure arrived at after including to paid-up share capital plus the amount of reserves (Reserve fund, unutilized building fund, dividend equalization fund, carried forward balance net profit, any other fund which is not marked specifically for any liability) and deducting accumulated loss. In case of society doing banking business guidelines of the Reserve Bank of India or National Bank as the case may be, shall apply in this behalf."

20. In Rule 27 of the principal Rules,—

(a) in sub-rule (2), for the words "taking delivery of the copies.", the words "handing over delivery of the copies " shall be substituted.

21. In Rule 28 of the principal Rules,—

(a) after the words "or proper working of the society", the words "or has been classified as a non-active member for at least five years and has not ceased to be so; or has become liable to be removed as per provisions of Rule 45" shall be inserted ;

(b) in the marginal note for the word "member" word "members" shall be substituted.

22. In Rule 29 of the principal Rules,—

(a) in sub-rule (1), for the words "general meetings" at both the places where they occur the words "general body meetings" shall be substituted;

(b) for sub-rule (2), the following sub-rule shall be substituted, namely :—

“(2) When a resolution passed in accordance with sub-rule (1) is sent to the Registrar alongwith application, the Registrar may consider the resolution and give his approval, after scrutiny within ninety days from the date of receipt of application and communicate the same to the society and the member concerned. The resolution shall be effective from the date of such approval.” ;

(c) in the marginal note for the word “member” the word “members” shall be substituted.

23. For rule 30 of the principal Rules, the following rule shall be substituted, namely :—

“ 30. *Inspection of documents in the Registrar's office by members of societies and the scale of fees for supply of copies of documents.*— A member of a society may inspect the following documents in the office of the Registrar free of charge, and may obtain certified copies thereof on payment of the fees as notified by the State Government from time to time, namely :—

- (i) Application for registration of society,
- (ii) Certificate of registration,
- (iii) Bye-laws of societies,
- (iv) Amendment of bye-laws of a society,
- (v) Order of cancellation of the registration of a society, if any,
- (vi) Audit report of a society,
- (vii) Annual balance sheet,
- (viii) Order under Section 88,
- (ix) Order of supersession of a committee or removal of any member thereof, if any,
- (x) Any other order against which an appeal is provide.”.

24. After Rule 30 of the principal Rules, the following Rule shall be inserted, namely :—

“30A. *Co-operative Education and Training to members, officers and employees, etc.*—
(1) Every society shall organize education and training programmes for its members and committee members, designated officers and employees every year through the State Federal Societies or State Apex Training Institutes which are notified by the State Government under section 24 A of the Act.

(2) As far as possible period of education and training shall be,—

- (a) for members at least one day and maximum upto three days ;
- (b) for members of committee at least one day and maximum upto three days;
- (c) for officers of the society minimum two days;
- (d) for employees at least two days and maximum upto seven days ;

(3) As far as possible the members, may be covered in five consecutive years.

(4) Committee members and employees shall be covered at least once in five years as specified in bye-laws of the society.

(5) The State Federal Societies or the State Apex Training Institutes which is notified by State Government shall, arrange to cater the education and training to the members, officers and employees of the respective societies, at their request to arrange for the same, to the notified State Federal Societies or the State Apex Training Institutes.

(6)The State Federal Societies/ State Apex Training Institutes to be notified by the State Government shall have :

- (a) registration under the provisions of the Act or any other Act ;
- (b) area of operation shall be the Maharashtra State ;

- (c) provision in their bye-laws to impart education and training to the members, officers and employees of the societies ;
- (d) adequate infrastructure to provide education and training to the societies ;
- (e) qualified Teaching and non-Teaching staff on their establishment or panel ;
- (f) adequate experience in the field of imparting Training and Education to the societies ;

(7) The State Federal Societies or State Apex Training Institutes shall have liberty to engage other societies having infrastructure and experience for catering education and training as their agents for imparting education and training.

(8) The societies shall, every year make provision and contribute to education and training fund of the notified State Federal Societies or State Apex Training Institutes.

(9) The rates of contribution to the education and training fund to be made every year by the societies to the State Federal Societies or State Apex Training Institutes shall be as notified by the State Government from time to time and different rates may be prescribed for different societies or classes of societies.

(10) The education and training fund shall be managed by the State Federal Societies or the State Apex Training Institutes as the case may be for achieving the objects as specified in their bye-laws.”.

25. In Rule 33 of the principal Rules, the following shall be added at the end. namely:—

“The society at the close of every financial year shall prepare the list of active members in Form “J 1” and the list of non-active members in Form “J - 2” as per the provisions of Section 26 of the Act. ”

26. In Rule 35 of the principal Rules,—

(a) in sub-rule (1),

(i) for the word “ten”, the word “fifteen” shall be substituted.

(ii) in the proviso for the word “twelve”, the word “twenty” shall be substituted.

(b) in sub-rule (2), in first proviso after the words “may adopt its own policies”, the words “ regarding interest rates on deposits and loans, receiving deposits, issuing debentures or raising loans from any creditor ” shall be inserted.

27. In Rule 36 of the principal Rules, for the word “ fifteen”, the word “ twenty ” shall be substituted.

28. In Rule 37 of the principal Rules,—

(a) for the words “Land Development Bank”, the words “ Co-operative Agriculture and Rural Multipurpose Development Bank” shall be substituted.

(b) in the marginal note, for the words “ Land Development Bank ”, the words “ Co-operative Agriculture and Rural Multipurpose Development Bank” shall be substituted.

29. In Rule 38 of the principal Rules, for the words “ general meetings ”, the words “general body meetings” shall be substituted.

30. In Rule 43 of the principal Rules, in sub-rule (2), the words “the Registrar in consultation with ” shall be deleted.

31. In Rule 45 of the principal Rules,-

(a) in sub-rule (1), for the words “ Land Development Bank”, the words “ Co-operative Agriculture and Rural Multipurpose Development Bank” shall be substituted;

(b) in sub-rule (2), the proviso shall be deleted ;

(c) sub-rule (3) shall be deleted ;

32. In Rule 46 A of the principal Rules, for the words “ the Registrar ”, the words “ referred to Co-operative court. ” shall be substituted.

33. In Rule 46 B of the principal Rules, for the words “ the Registrar ” the words “ Co-operative court.” shall be substituted.

34. In Rule 49 of the principal Rules, in the first proviso,

(a) in clause (1), for the words “ sanction of the General Body; ”, the words “ prior approval of the Annual General Body Meeting;” shall be substituted;

(b) in the third proviso, after the words “ impose such conditions as to ”, the words “writing off and” shall be inserted ;

(c) in the last proviso, after the words “general body ”, the words “ meeting ” shall be inserted.

35. In Rule 49 A of the principal Rules, in sub-rule (1),—

(a) in clause (iv), for the words “or, supervision fees,”, the words “ supervision fees, inspection fees;” shall be substituted ;

(b) in clause (v), after the words “including repairs” the words “and maintenance,” shall be inserted ;

(c) in clause (ix) of sub-rule (1), for the words “Education Fund at the State Federal Society”, the words “co-operative education and training fund “at the State Federal Societies or State Apex Training Institutes” shall be substituted ;

(d) for clause (x), the following clause shall be substituted, namely :—

“(x) provision for Election Fund for payment of election expenses;”

(e) after clause (xvi), the following clause shall be inserted, namely :—

“(xvii) expense on advertisement, propaganda and publicity not exceeding then ceiling limit as specified by the Registrar or State Government from time to time.”

(f) the proviso after clause (xvi), shall be deleted.

36. In Rule 49 B of the principal Rules,for the words “and Adequacy Ratio”, the words “and Adequacy Ratio and such other norms which may be prescribed” shall be substituted.

37. After Rule 49 B of the principal Rules,the following Rule shall be inserted, namely :—

“49C. *Maintenance of prudential norms by Credit Resource Society.*— The Co-operative Credit Resource Society shall follow the financial prudential norms including provisioning, Cash Reserve, Credit-Deposit Ratio and such other norms as are specified by the Registrar from time to time.”

38. In Rule 50 of the principal Rules, in sub-rule (1),—

(i) for the words “co-operative or” the words “co-operative and” shall be substituted;

(ii) for the figures “10”, the word “twenty” shall be substituted.

39. In Rule 53 of the principal Rules, for the words, brackets and figures, “The rates at which the classes of societies specified under column (2) of the Table below shall contribute annually towards the education fund of the State Federal Society which may be notified in this behalf by the State Government, shall be respectively specified against them in column (3) of the said Table- ”, the words, brackets and figures “Amount due on the date of commencement

of the Maharashtra Co-operative Societies (Amendment) Act, 2013 (XVI of 2013) shall be contributed to such State Federal Society is notified by the State Government under section 68. The rates at which the classes of societies specified under column (2) of the Table below shall contribute towards the education fund specified against them in column(3) of the said Table-“ shall be substituted.

40. Rules-53 A and 53 B of the principal Rules, shall be deleted.

41. In Rule 53 C of the principal Rules,- in the marginal note for the words “District Level Committee :—” the words “ State and District Level Committees :—” shall be substituted.

42. In Rule 54 of the principal Rules,—

(a) in sub-rule (1),—

(i) clause (i) and (ii), shall be deleted.

(ii) in clause (iii), for the words “Land Development Bank”, the words “Co-operative Agricultural and Rural Multipurpose Development Bank or State or Central Government” shall be substituted.

(iii) in clause (iv), the words “specified by” shall be deleted.

(iv) for the first proviso, the following proviso shall be substituted, namely :—

“ Provided that, in the case of a society whose reserve fund is equal to or more than its paid-up share capital, such society may invest that portion of the reserve fund which is in excess of its paid-up share capital, or a portion thereof, in its business decided by general body meeting with prior approval of the Registrar.”

(v) in the second proviso, for the word “and” the word “or” shall be substituted;

(b) in sub-rule (3), after the words “renewal of buildings of society” the words “decided by general body meeting with prior approval of the Registrar.” shall be inserted.

(c) for sub-rule (4), the following sub-rule shall be substituted, namely :—

“(4) In the case of a processing society or industrial society, the reserve fund may be utilised in the acquisition, purchase or construction and development of lands, buildings and machinery decided by general body meeting with prior approval of the Registrar.”

(d) after sub-rule (4), the following sub-rule shall be inserted, namely :—

“(5) In case eligible Bank not available, as provided in clause (a) of section 70, for investment of funds in the area of operation of the society, the society may invest its funds in a mode permitted by the rules, or by general or special order made in that behalf by the State Government or in a mode permitted by the authority authorised by the State Government in this behalf.”.

43. In Rule 55 of the principal Rules,-

(a) in sub-rule (1), in the Explanation, for the words “of the Registrar”, the words “by special or general order of the Government or by the Registrar authorized by it in this behalf.” shall be substituted.

(b) for sub-rule (2), the following sub-rule shall be substituted, namely :—

“(2) The maximum amounts to be invested by a society in any class or classes of securities shall be subject to the special or general order of the Government or by the Registrar authorized by it in this behalf .”.

(c) in sub-rule (5), for the word, bracket and letters “ clause (e)”, the word, bracket and letter “ clause (d) ” shall be substituted.

(d) after sub-rule (5), after the second proviso the following sub-rule shall be inserted, namely :—

“(6) Where no qualifying Bank as prescribed under clause (a) of section 70 is available, the society may invest its funds in a mode permitted by the State Government or the authority authorised by the State Government in this behalf. ”

44. After Rule 55 of the principal Rules, the following Rule shall be inserted, namely :—

“ 55A. *Contribution to public purposes.*-(1) The society shall allocate and utilise its funds equally for the purposes specified in section 69 of the Act, to any charitable institute, if the committee of, charitable institute and the concerned society is same.

(2) The society shall frame its policy and rules regarding allocation of the fund under section 69 in its general body meeting.

(3) The society shall not allocate its funds without prior approval of the Federal Society which is notified under section 69 of the Act in this behalf, and it shall not utilise its funds without prior approval of its General Body Meeting.

(4) The society shall ensure that the amount allocated has been utilised within the period specified and for the purpose to which the allocation has been made.

(5) The society shall maintain separate accounts of the fund and ensure that the audit of the same is carried out annually.”.

45. In Rule 56 of the principal Rules,-

(a) for the words “Registrar”, the words “ general body meeting ” shall be substituted.

(b) after the words “ its employee ”, the words “subject to the provision of the Employees Provident Funds and Miscellaneous Provisions Act, 1952. ” shall be inserted.

46. Rules 56 A to 56 Z and 56 A-1 to 56 A-35 of the principal Rules, shall be deleted.

47. In Rule 57 A of the principal Rules,-

(a) in sub-rule (2), in clause (d), -

(i) for the words “ under certificate of posting ” the words “ by registered post acknowledgement due, speed post, courier or delivery by hand, as he may deem fit ” shall be substituted ;

(ii) after the words “ his or their families at the place of ”, the words “his normal residence or address as provided by him in the office record of the society.” shall be inserted.

(iii) for the words “ place of the ”, the words “ place of his” shall be substituted.

(b) in sub-rule (3), for the words “the Presiding Officer and”, the words “ the Presiding Officer or” shall be substituted ;

(c) in sub-rule (4), - for the words “sub-section (1) of section 78.” the words “sub-section (1) of sections 78 or, as the case may be of, 78-A. “ shall be substituted ;

(d) in sub-rule (7), in clause (g), in sub-clause (iii), for the bracket and letter “(i)” the words “and if “ shall be substituted.

48. For Rule 58 of the principal Rules, the following Rule shall be substituted, namely :—

58. *Disqualification of committee and its members.*—“ When any member incurs disqualification as mentioned in section 73CA, the Chief Executive Officer by whatsoever name called, shall communicate, the member, that he has ceased to be a member of the committee, by registered post with acknowledgement due. The Chief Executive Officer shall also report along with a copy of communication to the Registrar and also affix a copy thereof on the notice board of the society. The publication of such copy of the notice in the office of the Registrar, shall be the conclusive proof of the fact that the person has duly received

the communication. When any member cease to be a member of the committee, the seat of such member shall be deemed to have fallen vacant from the date of such communication. The society shall not allow such persons to exercise any powers, enjoy any rights and privileges and perform functions as member of the committee, provided under the Act and the rules and bye-laws made thereunder. If the Chief Executive Officer fails to take action as contemplated above, the Registrar shall after giving an opportunity to the person disqualified, issue communication of cessation of membership of such person from the committee of the society by registered post with acknowledgement due and also by publishing a copy on the notice board of the society and his office."

49. Rules 58 A of the principal Rules, shall be deleted.

50. In Rule 59 of the principal Rules,—

(a) in sub-rule (1), for the words "general meeting", the words "general body meeting" shall be substituted.

(b) in sub-rule (2),

(i) for the words "general meeting", the words "general body meeting" shall be substituted.

(ii) after the words "the by-laws" at both the places where they occur the words "and under the provisions of the Act." shall be inserted.

(c) in the marginal note, for the words "First general meeting", the words "First general body meeting" shall be substituted.

51. For Rule 60 of the principal Rules, the following Rule shall be substituted, namely :—

"60. *Annual General body meetings.*-(1) All general body meetings of a society excepting the first general body meeting shall be convened within the period as specified in sub-section (1) of section 75 by the Secretary or any other officer authorised by and under the by-laws to convene such meetings under intimation to the Registrar, who may attend such meetings or authorise some person to attend such meetings on his behalf. The President of the Society or in his absence the Vice-President or, in the absence of both, an active member elected by the active members present at the meeting shall preside over the meeting :

Provided that, if the Annual General Body Meeting is not called by society in accordance with the provisions of the Act, the Registrar or any officer authorised by him, shall call such meeting in the manner prescribed under this rule and the Registrar by order, initiate appropriate action as provided in sub-section (5) and (6) of section 75 against the responsible officer.

(2) No annual general body meeting shall be held or proceeded with unless the number of members required to form a quorum as specified in the by-laws are present.

(3) The Secretary or any other officer convening the meeting shall read out the notice and the agenda for the meeting which shall be in accordance with sub-sections (2), (2A) and (4) of section 75 of the Act, as specified in Form "X" and then the subjects shall be taken up for consideration in the order in which they are mentioned in the agenda unless the members present, with the permission of the President, agree to change the order. Unless otherwise specified in the Act, these rules and the by-laws, the resolutions shall be passed by a majority of the active members present. The President of the meeting will have a power of casting vote.

(4) When the active members are divided on any resolution, any active member may demand a poll. When a poll is demanded, the President shall put the resolution for vote.

(5) Voting may be by show of hands or by ballot as may be decided by the active members present at the meeting, unless otherwise specified in the by-laws.

(6) When voting is to be by ballot, the President shall take necessary steps for the issue of ballot papers and counting of votes.

(7) The result of voting shall be announced by the President.

(8) If all the business in the agenda cannot be transacted on the date on which the general body meeting is held, the meeting may be postponed to any other suitable date not later than thirty days from the date of the meeting as may be decided by the members present at the meeting.

(9) The remaining subject or subjects on the agenda shall be taken up for consideration at the postponed meeting.

(10) If the general body meeting cannot be held for want of quorum, it shall be adjourned to a later hour on the same day as may have been specified in the notice calling the meeting or to a subsequent date not earlier than seven days and at such adjourned meeting the business on the agenda of the original meeting shall be transacted whether there is a quorum or not :

Provided that Annual General Body Meeting shall be held on or before 30th September of every year.

(11) No resolution regarding expulsion of a member of the society, removal of a member of the committee or amendment of by-laws shall be brought forward in any general body meeting, unless the notice thereof is given in accordance with the provisions of the Act, these rules and the by-laws of the society :

(12) The Committee of every society shall prepare information and reports as specified in sub-section (2) of section 75 before issuing notice of Annual General Body Meeting. ”

52. After Rule 60 of the principal Rules, the following Rule shall be inserted, namely :—

“ 60A. *Special General Body Meetings.*—(1) Special General Body Meetings of the society shall be convened as specified in section 76(1) under the bye-laws with intimation to the Registrar. The President of the society or in his absence the vice president of the society or in the absence of both, an active member elected by the active members present at the meeting shall preside over the meeting.

Provided that, if special general body meeting is not called by any officer or a member of the committee in accordance with the provisions of the Act the Registrar or any person authorized by him in this behalf shall call such meeting and the Registrar by order may initiate appropriate action under sub-sections (2) and (4) of section 76.

(2) No Special General Body Meeting shall be held or proceeded with unless the number of members required to form a quorum as specified in the bye-laws are present.

(3) The president or any other officer convening the meeting shall read out the notice and the specific agenda for the meeting and then the subject shall be taken up for consideration in the order in which they are mentioned, in the specific agenda unless the members present, with the permission of the president, agree to change the order. Unless otherwise specified in the Act, these rules and the bye-laws, the resolutions will be passed by a majority of the active members present. The president of the meeting will have a power of casting vote.

(4) When the active members are divided on any resolution, any active member may demand a poll. When a poll is demanded, the president shall put the resolution for vote.

(5) Voting may be by show of hands or by ballot as may be decided by the active members present at the meeting, unless otherwise specified in the bye-laws of the society.

(6) When voting is to be by ballot, the president shall take necessary steps for the issue of ballot papers and counting of votes.

(7) The result of voting shall be announced by the president.

(8) If the Special General Body meeting cannot be held for want of quorum, it shall be adjourned to a later hour on the same day as may have been specified in the notice calling the meeting and at such adjourned meeting the business on the specific agenda of the original meeting shall be transacted whether there is quorum or not. ”.

53. For Rule 61 of the principal Rules, the following Rule shall be substituted, namely :—

“ 61. *Annual statements of accounts including balance sheet, etc.*—Within forty-five days of the close of every co-operative year, the committee of every society shall prepare annual statements of accounts showing,—

- (i) receipts and disbursements during the previous co-operative year;
- (ii) the profit and loss account for the year ; and
- (iii) the balance sheet as at the close of the year.

These statements of accounts shall be open to inspection by any member during office hours at the office of the society and a copy thereof shall be submitted, within fifteen days from the date of preparation, to the auditor appointed by the Registrar or society for the audit of that society and to the Registrar. Any member during office hours, at the office of the society shall also have access to the books, information and accounts of the society to the extent of his transactions with the society.”

54. In Rule 62 of the principal Rules,—

- (a) in sub-rule (1), for the words “annual general meeting, ” the words “annual general body meeting” shall be substituted.
- (b) for sub-rule (2), the following sub-rule shall be substituted, namely—

(2) A copy of the audited balance sheet and the audited profit and loss account and a copy of the report of the committee under sub-section (4) of section 75 shall be displayed on the notice board of the society by affixing at at least fourteen days before the date fixed for the annual general body meeting.

55. Rule 63 of the principal Rules, shall be deleted.

56. After Rule 63 of the principal Rules, the following Rule shall be inserted, namely :—

“ 63A. *Appointment of member of committee, new committee, authorised officers, etc.*—(1) Notwithstanding anything contained in the bye-laws of a society and subject to the provisions of Section 77 A, the Registrar may suomotu, or on the application of any officer or member of the society, by an order stating the reasons therefor appoint :—

- (a) any active members of the society to be the members of the committee to fill the vacancies to manage the affairs of the society ; or
- (b) a committee consisting of not more than three active members of the society, or one or more authorised officers, who need not be the members of the society, to manage the affairs of the society for the period not exceeding six months or till the new committee enters upon the office.

Provided that, authorised officers or committee of active members appointed under sub-section (1) of section 77(A), shall make necessary arrangements for constituting new committee before expiry of their period.

(2) Immediately after the appointment of member or members or a committee or authorised officers, the committee in whose place such appointment is made, officers of the society shall give the, new committee or the authorised Officers, as the case may be, the property, documents or books of accounts of the society. ”

57. For Rule 64 of the principal Rules, the following Rule shall be substituted, namely :—

“64. *Procedure for supersession of the committee and removal of members of the committee and other officers, etc.*—(1) Notwithstanding anything contained in the bye-laws of a society but subject to the provisions of section 78 A, the Registrar may by an order stating the reasons therefor.—

(a) remove the committee of a society and appoint an Administrator or Administrators in its place consisting of three or more active members of the society to manage the affairs of the society ; or

(b) remove the committee and appoint one or more administrators, who need not be members of the society, to manage the affairs of the society ; or

(c) remove any member of the committee of a society :

Provided that, the period of Administrator or Committee of Administrators shall not be more than six months from the date of assuming charge.

Provided further that, no member(s) of the committee so removed shall be eligible to be re-elected, re-coopted or re-nominated as a member of any committee of any society till the expiry of period of next one term of the committee from the date on which he has been so superseded or removed.

(2) Before making any order under sub-rule (1), the Registrar shall consult the federal society to which the society is affiliated and give an opportunity to the committee or the member concerned to show cause by serving the notice by registered post acknowledgement due or by speed post or by hand delivery, within fifteen days from the date of receipt of notice, why such an order shall not be made :

Provided that, if the Federal society fails to communicate its opinion to the Registrar within forty five days from the date of receipt of communication, the Registrar shall be at liberty to proceed further to take action accordingly.

(3) Immediately after the appointment of an administrator or administrators under sub-rule (1), the committee in whose place such appointment is made and officers of the society shall give the administrator or administrators, as the case may be, the charge of the property, documents and accounts and books of the accounts of the society.

(4) Administrator or Administrators if required, shall call special general body meeting of the society to review or reconsider the decisions or the resolutions taken or passed at general body meeting called by the previous committee or to endorse the action taken by it.

(5) The Administrator or Administrators shall make arrangement for conduct of elections of the committee before expiry of the period specified in the order under sub-rule (1).”.

58. After Rule 64 of the principal Rules, the following Rule shall be inserted, namely—

“ 64A. Procedure for suspension of committee.—(1) Notwithstanding anything contained in the bye-laws of a society but subject to the provisions of section 78, the Registrar may by an order stating the reasons therefor.—

(a) suspend the committee of a society and appoint an Administrator or committee of Administrators consisting of three or more active members of the society to take remedial measures within the period specified in the order ;

(b) suspend the committee and appoint one or more Administrators, who need not be the members of the society to take remedial measures within the period specified in the order :

Provided that, the period of Administrator or Committee of Administrators shall not hold office for more than six months from the date of assuming charge.

(2) Before making any order under sub-rule (1), the Registrar shall consult the Federal society and give an opportunity to the committee to show cause by serving the notice by registered post acknowledgement due or by speed post or by hand delivery, within 15 days from the date of receipt of notice, why such an order shall not be made :

Provided further that, if the Federal society fails to communicate its opinion to the Registrar within forty five days from the date of receipt of communication, the Registrar shall be at liberty to proceed further to take action accordingly.

Provided that, if resignation is tendered by the committee or a member, the decision shall be made by the Registrar within the time specified under sub-section (3) of the section 78 of the Act.

(3) Immediately after the appointment of an Administrator or Administrators under sub-rule (1), the committee in whose place such appointment is made and officers of the society shall give the Administrator or Administrators, as the case may be, charge of the property, books of accounts, documents and accounts of the society.

(4) Administrator or Administrators if required, shall call special general body meeting of the society to review or reconsider the decisions or the resolutions taken or passed at general body meeting called by the previous committee or to endorse the action taken by it and shall submit remedial report of measures taken report within time to the Registrar as specified by the Registrar in the order under sub-rule (1) and if the Registrar is satisfied that the charges mentioned in the notice are made good or remedied, he shall, by order, revoke the order of suspension and direct the Administrator or Administrators to hand over the management to the suspended committee with immediate effect."

59. In Rule 65 of the principal Rules, for sub-rule (1) the following sub-rule shall be substituted, namely –

“ (1) Every society shall keep the following books and accounts, namely—

- (1) A register of members including persons nominated under Section 38 in Form “ I ” ;
- (2) A list of active members in Form J-1 ;
- (3) A list of non-active members in Form J-2 ;
- (4) A register of shares ;
- (5) A register of debentures and bonds (where capital is raised by debentures and bonds) ;
- (6) Minute book recording proceedings of general body meetings ;
- (7) Record of attendance of general body meetings ;
- (8) Minute book recording proceedings of committee meetings and sub-committee meetings if any ;
- (9) Cash book ;
- (10) Day book ;
- (11) Bank book ;
- (12) General ledger and personal ledger ;
- (13) Stock register ;
- (14) Property register in Form “X-1 ” ;
- (15) Register of auditors appointed and their consent ;
- (16) Register of audit objections and their rectification ;
- (17) Returns of the Society, in Form “ Y ” ; and

(18) Such other accounts and books as from time to time be specified by the State Government or Registrar by special or general order for any society or class of societies.”.

60. In Rule 67 of the principal Rules,—

(a) for sub-rule (1), the following sub-rule shall be substituted, namely :—

“ (1) In addition to the periodical financial statements referred to in Rule 66, the society shall furnish to the Registrar any other returns in such forms as may be specified by him on such date or dates or at such interval or intervals as may be specified by him, in the order and the returns specified in Form “Y” to the Registrar in an electronic form as specified by the Registrar within six months of the close of the financial year. The salaried officers of the society shall be responsible for the submission of these returns on due dates, provided that, such returns are approved by Chairman or the managing committee. If there are no salaried officers of the society or if the executive functions are attended to by the Chairman or any other member of the committee in an honorary capacity, as provided in bye-laws, the return shall be submitted by the Chairman or such member of the committee.” ;

(b) after sub-rule (2), the following proviso shall be inserted, namely :—

“ Provided that, the Registrar may, if he is satisfied that the officer or the officers of the society are responsible for not complying with the provisions of sub-section (1) of section 79 of the Act, the rules or the bye-laws, make an order under sub-section (1) of section 79 after giving such officer or officers an opportunity of being heard, to pay to the society the expenses paid or payable by it to the State Government as a result of their failures to take action and to pay to the assets of the society such sum not exceeding one hundred rupees as he thinks fit for each day until the further directions are carried out. ”

61. In Rule 67 A of the principal Rules,

(a) in sub-rule (1), for the words “ or before after ”, the words “ before or after ” shall be substituted.

(b) in sub-rule (5), in clause (b), the words “ and willful disobedience of instructions issued by the Registrar as contemplated in sub-section (1) of Section 78.” shall be deleted.

62. In Rule 68 of the principal Rules, in sub-rule (2), for the words “under Section 84 ”, the words “under Section 84 or section 89A” shall be substituted.

63. For Rule 69 of the principal Rules, the following Rule shall be substituted, namely :—

“ 69. *Procedure for appointment of auditors for conducting audit.*—(1) (a) The audit of accounts of the societies shall be conducted by the auditor or auditing firm appointed by the society in its annual general body meeting within the period specified in the Act, from the panel of auditing firms or auditors approved by the State Government or authority authorized in this behalf.

Explanation 1.—For the purpose of this rule, Audit shall include annual, cost or performance, special and re-audit.

(b) Audit of the society shall be completed within four months from the close of the financial year and report shall be submitted to the society and the Registrar as specified in sub-section (5B) of section 81 of the Act :

Provided that, Apex Societies shall submit copies of audit report as specified by the Registrar to be laid before the State Legislature.

(c) Such audit report shall be laid before annual general body meeting of the society.

(d) The Registrar shall scrutinize audit reports of societies and prepare summary memorandum of Apex societies to submit along with the audit report to the State Government for being laid down before both the Houses of State Legislature.

(e) In case society fails to conduct audit as aforesaid, the Registrar shall cause to be audited the accounts of the society by appointing an auditor or auditing firm as specified in the sub-section (1) of section 81, after ascertaining that, the return to that effect is not received by the Registrar or after verifying the fact in that behalf. While passing such order of appointment of auditor or auditing firm the Registrar shall record reasons for issuing order in this behalf.

(f) Before appointing the auditor, the society shall ensure that, the auditor or the auditing firm proposed to be appointed for conducting its audit has not accepted the societies for audit exceeding the limit prescribed under the Act.

(g) Qualifications and experience of the auditor shall be as specified in Explanation I of sub-section (1) of section 81.

(h) The Registrar shall maintain the panel of auditor and auditing firm for statutory audit and cost or performance audit, in a following manner,—

(i) the Registrar shall call the applications for preparation of panel of the eligible auditors and auditing firms as prescribed by him from time to time ;

(ii) the applications received for empanelment shall be scrutinized by the Registrar or the authority authorised by him in this behalf ;

(iii) the Registrar after scrutiny of applications shall prepare a list of auditors and auditing firms eligible for empanelment ;

(iv) such list of auditors and auditing firms as above shall be submitted with his remarks ; to the State Government for approval ;

(v) after receiving approval to the list of auditors and auditing firms from the State Government, the Registrar shall publish such list on his notice board and on official website of the State Government and the Registrar ;

(vi) the Registrar shall classify the societies and auditors for the purpose of audit.

(i) The criteria for retention or removal of the name of auditor from the panel shall be as follows.—

(i) non-submission of audit report as specified in sub-section (5B) of section 81, to the society and the Registrar within the period of one month from the date of completion and in any case before the issuance of notice of the general body meeting ;

(ii) not-disclosing the true and correct picture of accounts as specified in clause (c) of sub-section (3) of section 81 ;

(iii) after giving consent for audit by the auditor or auditing firm and after issuance of order of appointment of auditor or auditing firm, audit is not completed within stipulated period as specified in sub-section (1) of section 81 ;

(iv) non-submission of specific report stating that, any person is guilty of any offence relating to the accounts or any other offences within a period of fifteen days from the date of submission of audit report to the society and the Registrar ;

(v) failure to file special report to the Registrar if any ;

(vi) failure to file the First Information Report, if required and monitoring thereof ;

(vii) non-submission of report of scrutiny, of audit rectification within six months to the society ;

(viii) if in the test audit or re-audit of the society it is found that, the auditor or auditing firm is responsible for omissions ;

(ix) if the auditor is borrower of the society and has conducted the audit of the same society without disclosing the sad fact to the society ;

(x) if the auditor or his family member is employee or Ex employee of the concerned Co-operative society ;

(xi) if the auditor is an auditor or a partner of an auditing firm which is also conducting internal or concurrent audit of concerned Co-operative society ;

(xii) if the auditor or his family member, as specified under explanation (I) of sub-section 2 of section 75 of the Act, is committee member of the concerned co-operative society ;

(xiii) if the auditor has conducted audit, without appointment order issued by the society with the prior approval of general body or the Registrar, if any, as the case may be :

Provided that, for the purpose of conducting audit of the society, the auditor or the auditing firm appointed by the society or the Registrar shall at all times have access to all the books and other information of the society and it shall be binding on the committee or employee or employees of the society to provide all information and books of accounts as required by the auditor or auditing firm from time to time. As provided in sub-section (4) of section 81, the auditor or the auditing firm so appointed may take appropriate action under sub-section (5A) of section 81 if required :

Provided further that, the committee of society shall prepare the annual financial statements within the time specified in rule 61 and ensure that the statements are audited by the auditor or auditing firm appointed for the purpose, within the time specified in clause (c) of sub-section (1) of the section 81 of the Act.

(j) The report of the auditor or auditing firm shall comprise the particulars as specified in clause (e) of sub-section (1) of section 81 of the Act.

(k) The rates of remuneration payable to the auditor or auditing firm shall be notified by the State Government as specified in rule 74.

(l) The Registrar shall maintain the list of audited and non-audited societies in the District, so as to ensure that, the audit of un-audited societies is completed in time every year as specified in clause (g) of sub-section (1) of section 81.

(m) For the reasons specified in clause (b) of sub-section (3) of section 81, the Registrar shall have power to depute Flying Squad to a society or societies for the examination of books, records, accounts and such other papers, and for verification of cash balance.

Having satisfied to depute Flying Squad, the Registrar shall pass the order for deputing flying squad, giving reasons therefore. The Flying Squad shall examine the issues mentioned in the order thoroughly and submit its report to the Registrar giving his observations and line of action to be taken against the responsible person or persons.

The Registrar shall scrutinize the report of the Flying Squad and initiate the appropriate action in the matter as he deems fit, considering the provisions of the Act.

(2) The audit under section 81 shall in all cases extend back to the last date of the previous audit and shall be carried out upto the last date of the co-operative year immediately preceding the audit or where the Registrar so directs in the case of any particular society or class of societies, such other date as may be specified by the Registrar. In case of re-audit the period of re-audit shall be specified by the Registrar in his order.

(3) The auditor shall submit an audit memorandum to the society and to the Registrar in the form specified by the Registrar for Co-operative bank in Form N-1 and for other class of societies in Form N-2 with regards to the accounts, balance sheet and profit and loss accounts examined by him as on the date and for the period upto which the accounts have been audited, and shall state whether in his opinion and to the best of his information, and according to the explanation given to him, accounting policies adopted by the society as per accounting standards

laid down by the State Government or the authority authorised in this behalf or the Institute of Chartered Accountants of India as the case may be, the said accounts give all the information required by the Act in the manner so required and give true and fair view,—

(i) in the case of the balance sheet, of the state of societies affairs as at the end of the financial year or any other subsequent date up to which the accounts are made up and examined by him, and

(ii) in the case of the profit and loss account, of the profit or loss for the financial year or the period covered by the audit, as the case may be. While certifying the profit or loss of the society, Auditor shall quantify the effect of shortfall in various provisions, like Non Performing Assets, overdue interest, depreciation and any other provision relating to expenses over profit or loss and state clearly that, after considering effect of all provisions, whether there is profit or loss to the society.

(4) The audit memorandum shall state ;—

(i) whether the auditor had obtained all the information and explanations which to the best of his knowledge and belief were necessary for the purpose of his audit;

(ii) whether in his opinion proper books of accounts, as required by the Act, these rules and the by-laws of the society have been kept by the society so far as it appears from the examination of these books; and

(iii) Whether the balance sheet and profit and loss account examined by him are in agreement with the books of accounts and returns of the society, and gives true and fair view of state of affairs.

(iv) Whether the accounting standards adopted by the society are consistent with that, laid down by the State Government or the authority authorized in this behalf or the Institute of Chartered Accountants of India as the case may be, and has no adverse effect on the accounts and financial status of the society.

(5) Where any of the matters referred to in sub-rule (4) are answered in the negative or with a qualification, the audit memorandum shall specify the reasons for the answer.

(6) The audit memorandum shall also contain schedules with full particulars of ;—

(i) all transactions which appear to be contrary to the provisions of the Act, the rules or the by-laws of the society;

(ii) all sums which ought to have been but have not been brought into account by the society;

(iii) any material impropriety or irregularity in the expenditure or in the realization of moneys due to the society;

(iv) any money or property belonging to the society which appear to the audit or to be bad or doubtful debt; and

(v) any other matters specified by the Registrar in this behalf.

(vi) effect of changes in accounting policies.

(7) The summary of audit memorandum as prepared by auditor shall be read out in a annual general body meeting. The audit memorandum together with its accompaniments shall be open to inspection by any member of the society. The Registrar may, however direct that any portion of the audit memorandum which appears to him to be of objectionable nature or not justified by facts shall be expunged and the portion so expunged shall not form part of the audit memorandum.

(8) The Registrar may from time to time specify the Form or Forms in which the statements of accounts and information shall be prepared for audit by the society.

(9) On completion of his statutory audit, the auditor shall award an audit classification letter to the society whose accounts he has audited in accordance with the instructions issued by the Registrar from time to time. The list of societies to be published under sub-section (3) of section 12 shall also specify the audit class of the society. ”.

64. In Rule 71 of the principal Rules,—

(a) in sub-rule (1), in clause (d), after the words “ cost of inquiry ”, the words “ under section 83 ; ”, shall be inserted.

(b) in sub-rule (3), after the words “ grant such extension of time ”, the words “not exceeding time limit as specified in clause (c) of sub-section (3) of section 83 ; ”, shall be inserted.

(c) after sub-rule (4), the following sub-rule (4A) shall be inserted, namely :—

“ (4A) After examination of the relevant books of accounts and other documents and on receipt of the statements referred to in sub-rule (4), the person authorized under section 83, shall issue a notice to the persons concerned calling upon him or them to put in written statement in his or their defense within fifteen days of the date of receipt of the notice ;

Provided that, such persons shall submit written statement in his or their defense within fifteen days of the date of receipt of the notice, failing which it shall be presumed that such persons has or have no objection to take decision and the person authorised shall be at liberty to proceed further to take decision accordingly :

Provided further that, the person authorized may grant adjournment for the period not exceeding fifteen days in the first instance to file a written statement. ”

(d) after sub-rule (6), the following sub-rules (7) and (8) shall be inserted, namely :—

“ (7) If the Registrar is satisfied for the reasons to be recorded in writing, he may order a *de-novo*-inquiry.

(8) The Registrar shall fix the remuneration, allowances of the inquiry officer and other expenses incurred depending on nature of inquiry and class of society from time to time.”

65. For Rule 72 of the principal Rules, the following Rule shall be substituted, namely :—

“ 72. *Procedure for assessing damages against delinquent promoters, etc.under Section 88.*—(1) On receipt of a report referred to in section 88 or otherwise, the Registrar or any other person authorised by him may make such further inquiries as he may deem necessary regarding the extent to which the person who has taken any part in the organisation or management of a society or any deceased, past or present officer of the society has misapplied or retained, or become liable or accountable for, any money or property of the society, or has committed misfeasance or breach of trust in relation to the society.

(2) On the completion of the further inquiries under sub-rule (1), where necessary, the Registrar or the person authorised by him shall issue a notice to the person or persons concerned furnishing him or them with particulars of the acts of misapplication, retention, misfeasance or breach of trust and the extent of his or their liability involved therein and calling upon him or them to file written statement and hear concerned delinquents in his or their defense within thirty days of the date of receipt of the notice. Such notice shall be served by registered post acknowledgement due or if the persons concerned could not be easily found, by publication thereof in at least one local daily newspaper. The provisions of the Code of Civil Procedure, 1908, shall, *mutatis mutandis* apply to such public notice. In case of publication of public notice the cost thereof shall be paid from the funds of the society ;

Provided that, such persons shall submit written or oral statement in his or their defense within thirty days of the date of receipt of the notice, failing which it shall be presumed that such persons has no or have no objection to the contentions in the notice, as the case may be and the person authorized shall satisfy himself that all the concerned persons are duly served the notices and shall be at liberty to proceed further.

(3) On receipt of the written statements referred to in sub-rule (2), the Registrar or the person authorised by him, if he is satisfied that there are reasonable grounds for holding the person or persons liable, shall frame charges. Every endeavor shall be made by the Registrar or the person authorised to frame charges within three months from the completion of proceedings under sub-rule (2). However, the Registrar or the person authorised may frame charges beyond the period of three months for the reasons to be recorded in writing and in case of the person authorized, with prior permission of the Registrar, as the case may be.

(4) (i) After framing of charges the Registrar or the person authorised shall, within fifteen days, issue notice to the concerned person or persons to put in his written statement in defence and to indicate the documentary or oral evidence which he would like to produce as specified in the notice. Such notice shall be served by registered post acknowledgement due or if the persons concerned could not be easily found, by publication thereof in at least one local daily newspaper. The provisions of the Code of Civil Procedure, 1908, shall, *mutatis mutandis* apply to such public notice. In case of publication of public notice the cost thereof shall be paid from the funds of the society.

(ii) The notice along with a copy of the charge sheet shall also be served on to the concerned society. On the date fixed as aforesaid, the concerned society shall appear either through its officer or Advocate duly authorised in this behalf before the Registrar or the person authorised and shall file a claim and list of the documentary or oral evidence which he would like to produce as the case may be.

(iii) On the date fixed as aforesaid, the concerned person(s) shall appear either personally or through his advocate before the Registrar or the person authorised and shall file a written statement in his defence and list of the documentary and/ or oral evidence which he would like to produce. The Registrar or the person authorised may grant adjournment for the period not exceeding fifteen days in the first instance to file a written statement and list of the documentary or oral evidence, as the case may be.

(iv) The Registrar or the person authorised by him may permit production of other documentary or oral evidence, if considered necessary subsequently.

(5)(a) (i) The concerned persons and the society shall file the documents referred to in the written statement and the claim, as the case may be. If either the concerned person or the society satisfies the Registrar or the person authorised that any document is relevant and the same is in custody of the concerned persons or the society, the Registrar or the person authorised may, by an order in writing, direct such persons or society to produce such document on date fixed for the purpose.

(ii) If either the concerned person or the society so ordered, fails to produce such documents on the date so fixed, proceedings shall not be postponed.

(b) The Registrar or the person authorised by him shall thereafter record the evidence led by the society and the persons concerned and take on record the documents proved by them.

(c) (i) The Registrar or the person authorised shall, within fifteen days, from the date of recording of evidence as mentioned above fix a date for hearing arguments of the concerned persons and the society.

(ii) On the date of hearing, fixed aforesaid if the concerned person(s) do not appear, the Registrar or the person authorised shall proceed further.

(6) The Registrar or the person authorised by him, may pass his final orders on any date fixed by him within sixty days from the date on which the hearing under sub-rule (5) was completed. On the date so fixed, the Registrar or, as the case may be, the person authorised by him, shall make his final order within the time as specified in sub-section (1) of section 88 either ordering repayment of the money or return of the property to the society together with interest at such rate as may be specified by him or to contribute such amount to the assets of the society by way of compensation in regard to misapplication, retention, misfeasance or breach of trust as may be determined or may reject the claim submitted on behalf of the society.

(7) The Registrar or the person authorised by him, may also provide in his order for the payment of the cost of the proceeding under this rule or any part of such cost as he thinks just.

(8) The Registrar or the person authorised by him shall furnish a copy of his order, under sub-rule (6) to the party concerned within ten days of the date on which he makes his final order. In case of the person authorized, he shall also submit a copy of his order under sub-rule (6) to the Registrar of the society.

(9) The Registrar shall fix the remuneration, allowances of the authorized officer and other expenses incurred depending on nature of inquiry and class of society from time to time.”.

66. For Rule 73 of the principal Rules, the following Rule shall be substituted, namely :—

“73. *Form of Rectification Report.*— (1) On receipt of audit report from the auditor by the society, the society shall submit the rectification report item wise in Form “O”, within three months from the date of receipt of audit report, to the Registrar and concerned auditor. On receipt of the audit rectification report by the auditor, he shall offer his remarks accordingly on rectification report within two months from the date of receipt of rectification report to the Registrar. The Registrar or the person authorized by him shall scrutinize the audit rectification report accordingly and inform the society about the result of rectification report.

(2) If society fails to submit the audit rectification report, the Registrar shall pass an order under section 82, directing a society or its officers to rectify the defects and remedy the irregularities. The society shall, submit to the Registrar a rectification report in Form “O”. The society shall continue to submit such rectification reports to the Registrar till all the defects are rectified or the irregularities are remedied to the satisfaction of the Registrar.

(3) Such rectification report of previous audit shall be laid before the annual general body meeting.

(4) If audit rectification report of previous year is not submitted in the annual general body meeting, the Registrar shall initiate action, as specified in section 82 of the Act.”.

67. For Rule 74, of the principal Rules, the following Rule 74 shall be substituted, namely :—

“74. *Remuneration of the auditor.*— (a) Remuneration of the auditor or auditing firm who has conducted audit of a society shall be borne by the society and shall be at such rates as may be notified by the Government or the authority authorised in this behalf from time to time depending upon the class of societies and their financial parameters.

(b) When auditor or auditing firm is appointed by the Registrar of its own, the remuneration of auditor or auditing firm shall be prescribed by the Registrar in the order of appointment of auditor or auditing firm as prescribed by the Government or authority authorised in this behalf.—

(c) If after satisfaction Registrar orders re-audit of a particular society, he may pass an order regarding the remuneration of re-audit, after recording reasons therefor as prescribed by the Government or authority authorised in this behalf.

(d) When Test audit or re-audit is requisitioned by the society and if such order is passed, the remuneration of auditor or auditing firm shall be prescribed by the Registrar in the order of appointment of auditor or auditing firm for such audit :

Provided that, when such audit is requisitioned by any member of the society, the remuneration of auditor or auditing firm shall be prescribed by the Registrar and the amount shall be deposited by the member with the Registrar, prior to the commencement of such audit by him.

(e) When cost or performance audit of any society is ordered by the State Government as per the provision of sub-section (2A) of section 81. The remuneration of auditor or auditing firm shall be prescribed by the State Government and the amount shall be deposited by the society with the Registrar or authority authorised by the State Government, prior to the commencement of such audit by him.

(f) For the audit of the society which is under liquidation or the society on which official assignee is appointed, under the provisions of the Act, the remuneration of auditor or auditing firm to conduct audit of such society shall be prescribed by the Registrar from time to time."

68. Rules 75 and 76, of the principal Rules, shall be deleted.

69. For Rule 77, of the principal Rules, the following Rule shall be substituted, namely:—

“ 77. *Disposal of a dispute by Co-operative Court,—*

The Co-operative Court shall not take up for consideration any dispute, unless the parties concerned comply the conditions of affixing the necessary Court fees for determining the dispute.”

70. Rules 77A, 77B, 77C and 77D of the principal Rules, shall be deleted

71. For Rule 77E of the principal Rules, the following Rule shall be substituted, namely :—

“ 77E. *Procedure for hearing and decision of disputes or complaint,—* (1) The Co-operative Court or the Registrar shall record in English or Marathi or Hindi, the evidence of parties to a dispute or complaint and the witnesses thereof. Upon the evidence so recorded and upon consideration of any documentary evidence produced by the parties, a decision shall be given in writing. Such decision shall be pronounced in open Court, either at once or as soon as may be practicable on some future date; of which due notice shall be given to the parties.

(2) Where neither party appears when the dispute is called on for hearing, the Co-operative Court or the Registrar may make an order that it be dismissed for default.

(3) Where the opponent and the disputant does not appear when the dispute or complaint is called on for hearing, the Co-operative Court or the Registrar may make an order that the dispute be dismissed, unless the opponent admits the claim or a part thereof, in which case the Court or the Registrar, may make an order against the opponent upon such admission and where, part only of the claims is admitted, may decide the dispute so far as it relates to the reminder.

(4) Where the disputant or complaint appears and the opponent does not appear when the dispute is called on for hearing, then, the Court or the Registrar is satisfied from the record and proceedings that the summons was duly served, the Court or the Registrar may proceed ex-parte. Where the summons is served by the officer of the Court or the Registrar.

(5) The Court or the Registrar may not ordinarily grant more than two adjournments to each party to the dispute at his request. The Court or the Registrar may, however, at his or its discretion grant such further adjournments on payment of such cost to the other side and such fees to the Court, as it deems fit.

(6) Any party to a dispute may apply for and obtain a certified copy of any order, judgment or award made by the Court or the Registrar on payment of copying fees, at the rate notified by the State Government in this behalf from time to time of the order, judgment or award, whether in English or Marathi or Hindi."

72. For Rule 77F of the principal Rules, the following Rule shall be substituted, namely:—

" 77F. *Summary procedure for deciding disputes.*— (1) Subject to the provisions of sub-section (4) of section 94, the following disputes, if the disputant so desires, shall be decided in the summary manner prescribed under this rule, namely :—

(a) any dispute for recovery of a debt upon promissory note hundi, bill of exchange or bond, with interest whether agreed upon under such instrument or under the bye-laws ;

(b) any dispute for recovery of a fixed sum of money, in the nature of a debt, with or without interest, arising on a written contract, but other than penalty or on guarantee;

(c) any dispute for recovery or price of goods sold and delivered where the rate, quality and quantity are admitted in writing.

(2) In such case, the disputant shall, in addition to the normal averments in Form - " P " make the following averments namely :—

(a) that the claim of the disputant is for recovery of liquidated sum of money only and no other relief beyond the scope of this rule is claimed in this dispute ;

(b) that the disputant believes that there is no valid *or bona fide* defense to his claim.

(3) In such cases, the opponent shall not be entitled to defend the claim, unless he obtains leave from the Co-operative Court so to defend as hereinafter in this rule provided, and in default of his obtaining such leave or of his appearance and defence in pursuance of such leave, the allegations in the petition shall be deemed to be admitted, and the disputant shall be entitled to the award in his favour as prayed and for such sum for costs as may be awarded by the Co-operative Court.

(4) (i) Within ten days from the service of a notice calling upon the opponent to obtain leave from the Co-operative Court, to appear and defend the claim, the opponent or such of the opponents as are interested in defending the claim shall apply to the Co-operative Court by an affidavit or a declaration for the leave, setting out the facts on which he relies and what triable issues are likely to arise. The opponent shall in such application disclose all the documents supporting his contention and as far as possible attach copies of such documents which he considers important his point of view. A copy of such application shall be served on the disputant and he shall have a right to file a rejoinder in the form of an affidavit or declaration and place before the deciding authority such material as in his opinion supports his contentions.

(ii) The Co-operative Court, on reading the affidavits and declarations and on hearing the parties and their pleadings and considering the documents relied on and produced by them, may pass an award or grant leave to defend to such of the opponents, unconditionally or upon such conditions, as the deciding authority may think fit under the circumstances and on facts of the case. The Co-operative Court granting leave to defend shall also give directions and prescribe time limit for filing the written statement and fix the date for

hearing. Leave may be granted to some may be refused to other opponents. If leave is granted and not complied with by any opponent, deciding authority may pass an award against him, as if he had not been granted leave.

(iii) If the conditions on which leave to defend is granted are not complied with by any opponent, the Co-operative Court may pass an award against him, as if he had not been granted leave.

(iv) The Co-operative Court may, for sufficient cause, excuse the delay in applying for leave to defend any case.

(v) The Co-operative Court may, for under special circumstances, set aside the award, and if necessary stay or set aside execution, and may give leave to the opponent to appear and defend the dispute, if it seems reasonable to the deciding authority so to do, and on such terms as it thinks fit."

73. After Rule 77 F, of the principal Rules, the following Rule shall be inserted, namely:—

"77G. *Procedure for transfer of disputes for mediation.*—Where under the provision in clause (iv) of sub-section (3) of the section 93 the Co-operative Court has referred the dispute for mediation, the compromise may be effected between the parties to the dispute and in the matter the provisions of Civil Procedure Mediation Rules, 2006 shall apply.

74. In Rule 78 of the principal Rules,—

(a) In sub-rule (2),—

(i) the words " the Registrar or " shall be deleted;

(ii) the words "a Mamlatdar, Mahalkari, Tahsildar or any employee of the Co-operative Department or of a federal society or" shall be deleted;

(iii) after the words "registered post with acknowledgment due the words "or speed post or courier." shall be inserted;

(b) In sub-rule (3), for the word "officer" the words "person" shall be substituted.

(c) In sub-rule (4), -

(i) for the words "officer issuing the summons", the words "Co-operative Court" shall be substituted;

(ii) for the words "officer on oath or cause to him to be so examined by the Mamlatdar or other officer through whom it is served", the words "person on oath" shall be substituted.

75. In Rule 83 of the principal Rules, in sub-rule (2), after the words "by a civil", the word "court" shall be inserted.

76. In Rule 84 of the principal Rules, after the words "or any officer" the words "of the concerned society or," shall be inserted.

77. In Rule 85 of the principal Rules,-

(a) in sub-rule (1), for the words and figures "under section 98," the words and figures "under sections 101 and 137", shall be inserted;

(b) In sub-rule (4), after the words and figures "under section 98," the words and figures "or as the case may be under sections 101 and 137", shall be inserted.

(c) in sub-rule (8), in clause (ii),—

(1) in sub-clause (b), after the words and figures "under section 98," the words and figures "or as the case may be under sections 101 and 137", shall be inserted.

(2) in sub-clause (c),

(i) after the words and figures “under section 98,” the words and figures “or as the case may be under sections 101 and 137”, shall be inserted.

(ii) the words “and proclaiming to such person by beat of drum” shall be deleted.

(d) for sub-rule (13), the following sub-rule shall be substituted, namely :—

“(13) The society to which property is transferred under sub-rule (5) shall use its best endeavor to sell the property by following due procedure as provided in the rule 107, as soon as practicable within such period but not more than period of seven years from the date of entering the name of the society in the record of rights of the transferred property, to the best advantage of the society as well as that of the defaulter, the first option being always given to the defaulter who originally owned the property. The sale shall be subject to confirmation by the Registrar. The proceeds of the sale shall be applied to defraying the expenses of the sale and other expenses incurred by the society and referred to in sub-rules (9) and (12) and to the payment of the arrears due by the defaulter under the order in execution and surplus, if any, shall then be paid to the defaulter.”.

78. For Rule 86 of the principal Rules, the following Rule shall be substituted, namely:—

“86. *Payment of fees for decisions of disputes, appeal, revision, etc. :—*

(1) The Registrar or the Co-operative Court, as the case may be, may take a dispute, appeal, revision, etc. on file only if the application for such dispute in Form ‘P’ is affixed with the court-fees stamps at the rates as may be notified by the State Government in this behalf from time to time, in the following categories, namely:—

Proper Court Fee Rs.

(i) Simple money claims .—

- | | |
|---|--|
| (a) When the amount of the claim in Dispute does not exceed Rs. 5,000. | Rs. 100 |
| (b) When such amount exceeds Rs. 5,000/- but does not exceed Rs 1,00,000. | Rs. 100 plus one percent of the amount of claim in dispute subject to the maximum of Rs. 1000. |
| (b) When such amount exceed Rs. 1,00,000 | Rs. 1000 plus ½ percent of the amount of claim in dispute subject to the maximum of Rs. 10000. |

(ii) Complicated money claims .-

- | | |
|---|--|
| (a) When the amount of the claim in Dispute does not exceed Rs. 5,000. | Rs. 200 |
| (b) When such amount exceed Rs. 5,000/- but does not exceed Rs. 1,00,000. | Rs. 200 plus two percent of the amount of claim in dispute subject to the maximum of Rs. 2000. |
| (b) When such amount exceed Rs. 1,00,000 | Rs. 2000 plus one percent of the amount of claim in dispute subject to the maximum of Rs. 15000. |

- (iii) Application, appeal, review and revision application presented before the concerned authority or Court the Act and the Rules. Rs. 100
- (iv) Application under sub-section (1) of section 101 for recovery as arrears of land revenue. As per the entries (i) and (ii) above.
- (v) Processing Fee for respondent in respect of application, appeal, petition, review and revision, application, etc. presented before the concerned authority of court. Rs. 50 per respondent
- (vi) Any other dispute under section 91(excluding money claim) Rs.1000

Explanation.—For the purposes of this sub-rule, “Simple money claim” means the claim of a society the object clauses of which provide for sanction of credit to its members, based on loan bonds, promissory notes, admissions or an acknowledgments and “Complicated money claims” means all money claims other than simple money claims. The question regarding the classification of a dispute, appeal, revision, etc. for the purpose of this sub-rule shall be decided by the Registrar or the Co-operative Court deciding the dispute, appeal, revision, etc. and the decision of the Registrar of the Co-operative Court, as the case may be shall, be final.

(2) No document of any of the kinds specified below shall be filed before the Registrar or the Co-operative Court, unless it is affixed with the proper court fee stamp as specified against it :—

	Proper Court Fees Rs.
(i) Vakalatnama	10
(ii) Application for adjournment	10
(iii) Application for interim stay of relief	25

(3) (a) The Registrar or the Co-operative Court deciding any dispute, appeal, revision, etc. may require the party or parties to the dispute, appeal, revision, etc. to deposit such sum as may, in its opinion, be necessary to meet the expenses, including payment of fees to the Registrar or the Court, as the case may be.

(b) The Registrar or the Co-operative Court shall power to order the fees and expenses of determining the dispute, appeal, revision, etc. to be paid by the society out of its funds or by such party, or parties to the dispute, appeal, revision, etc., as he or it may think fit, according to the scale laid down by the Registrar, after taking into account the amount deposited as above.

(c) The State Government may, by general or special order, specify the scale of fees and expenses to be paid to the Registrar or the Co-operative Court.

79. In Rule 86 A of the principal Rules, in sub-rule (4),

(a) In clause (ii) after the words “of the account of dues”, the words “and form of statement of accounts in Form ‘U-1’;” shall be inserted.

(b) In clause (v), after the words “copies of the relevant documents” the words “copies of the loan documents such as loan application, promissory note, loan agreement, if any, etc.” shall be inserted.

80. In Rule 87 of the principal Rules,—

(i) the words and brackets “or sub-clause (iv)” shall be deleted.

(ii) after the words “shall call upon the society”, the words “and to the creditors of the society” shall be inserted.

81. In Rule 88 of the principal Rules,

(i) for the letters and figures “Rs.25”, the words “rupees Five Hundred” shall be substituted.

(ii) for the letters and figures “Rs.500”, the words “rupees Two Thousand Five Hundred” shall be substituted.

82. In Rule 89 of the principal Rules,

(a) in sub-rule (2), after the words “take over the custody and control”, the words “over all the bank accounts so as to operate in the name of liquidator and also of ”, shall be inserted.

(b) after sub-rule (16) the following sub-rules shall be added, namely:—

“(17) After investigating all the claims against the society under liquidation and subject to the provisions of the Act, liquidator shall decide questions of priority arising out of such claims and to pay any class or classes of creditors in full or rateable according to the amount of such debts. However, the liquidator shall pay all the liabilities in the following priority with prior approval of the Registrar, namely:—

- (i) his salaries, remuneration, allowances and other claims;
- (ii) wages and other payments to be made to the employees of the society including arrears;
- (iii) expenses required for beneficial completion of liquidation proceeding;
- (iv) taxes, charges, fees and revenues, etc. payable under any other law for the time being in force;
- (v) deposits(in case of) urban banks and co-operative credit societies only;
- (vi) securedloans payable to the Government of India;
- (vii) securedloans payable to the State Government;
- (viii) any other statutory dues payable to the Government of India;
- (ix) any other statutory dues payable to the State Government;
- (x) loans guaranteed by the Government of India;
- (xi) loans guaranteed by the State Government;
- (xii) sums or dues payable under the Act, by the society;
- (xiii) secured loans;
- (xiv) unsecuredloans payable to the Government of India;
- (xv) unsecuredloans payable to the State Government;
- (xvi) deposits(in case of societies) other than urban banks and co-operative credit societies;
- (xvii) unsecured loans;
- (xviii) shares of the Government of India;
- (xix) shares of the State Government;
- (xx) shares of any financial institution;
- (xxi) shares of Co-operative societies;
- (xxii) shares of other body corporate;
- (xxiii) shares of members;

(xxiv) other dues, if any.

(18) On acceptance of the final report of the liquidator or otherwise, the Registrar shall issue orders of termination of liquidation proceeding and subsequently cancellation of registration under section 21 of the Act. The liabilities if any at the time of termination of liquidation proceedings remained to be oblige, shall be treated to be nullified on that day.

Provided that, the actionable claims, if any shall be pursuit by the Registrar or custodian as the case may be and expenditure if any shall be met out of the surplus fund kept at the disposal of the Registrar.

(19) At the conclusion of the liquidation proceedings, assets if any unrealized and actionable claims shall be assign in the name of the Registrar, who shall have powers to appoint a custodian or receiver, to realize the remaining assets and actionable claims as above and credit the same to the surplus fund.”.

83. In Rule 90 of the principal Rules, after the words “in special cases.”, the words, brackets and figures “Surplus assets vested in the Registrar shall be utilised as per the provisions of section 110 of the Act and for the purposes mentioned in sub-rule (1) of rule 50.”

84. For Rule 91 of the principal Rules, the following Rule shall be substituted, namely:—

“91. *Interest on amounts due from a society under liquidation.*—(1) The creditor of a society, which is being wound up, may apply to the Liquidator for payment of interest on any debt due from the society up to the date of the Registrar’s order for winding up. The rate at which interest shall be paid shall be the rate which may be fixed by the Registrar which shall not exceed the contract rate.

(2) Interest on loans recoverable from debtors shall be recovered by the liquidator at a rate to be fixed by the Registrar but not exceeding the contract rate.”

85. For Rule 92 of the principal Rules, the following Rule shall be substituted, namely-

“92. *Disposal of records of society whose registration is cancelled.*— (1) When an order directing a society to be wound up is issued under section 102 the Officers of the society which is wound up shall, within fifteen days of the date of the order, handover the custody of record, bank accounts and property to the Registrar or the person authorized by him in this behalf.

(2) As soon as may be after the affairs of a society for which a Liquidator has been appointed have been wound up, an order cancelling the registration is made under section 21, the Liquidator shall forward all the books and records of the wound up society, and all his own papers and proceedings, to the concerned Registrar or the person authorised by him in this behalf together with an account of his expenses, showing how the balance has been disposed of and attaching the receipt of the person to whom it was handed over.

(3) All the books and records of a society, whose registration has been cancelled, and the proceedings of liquidation, shall be destroyed by the concerned Registrar or the person authorised by him in this behalf after the expiry of two years from the date of the order of cancelling the registration of the society.”

86. For Rule 93 of the principal Rules, the following Rule shall be substituted, namely:—

“93. *Procedure for Submission and consideration of applications for loans from Co-operative Agriculture and Rural multipurpose Development Bank.*—

(1) All applications for loans from a Co-operative Agriculture and Rural multipurpose Development Bank shall be made in the Form 1 as specified by the State Co-operative

Agriculture and Rural multipurpose Development Bank with the approval of the Registrar. The form shall among other things contain a list of documents which are required to be submitted for purposes of dealing with the application.

(2) Every Co-operative Agriculture and Rural Multipurpose Development Bank shall keep sufficient stock of printed copies of the forms of loan applications and shall supply them to the intending borrower on payment of a fee of one rupee per form.

(3) Every Co-operative Agriculture and Rural multipurpose Development Bank shall specify, from time to time, the name, designation and address of the officer (hereinafter in this chapter referred to as "the Receiving Officer"), who shall receive all loan applications from the intending borrowers.

(4) The application together with copies of necessary documents, deposit equivalent to value of one share of the Bank and fees specified below, shall be submitted by the applicant to the Receiving Officer as follows, namely:—

Loan amount			Fees to be paid in Rs.
Upto Rs. 5,000			5
Rs.5,001 to Rs.15,000	...	...	20
Rs.15,001 to Rs.30,000	...	...	30
Rs.30,001 to Rs.50,000	...	...	50
Rs.50,001 and above	...	...	100

(5) On receipt of an application for loan, the Receiving Officer shall put his initials on the application and mention his designation and the date of receipt of the application.

(6) After an application for loan has been received, the Receiving Officer shall verify whether it contains all the necessary particulars and is accompanied by the necessary documents. If any details are lacking, he shall get the application completed by the applicant.

(7) Each application shall be entered in the chronological order in the register of application for loans from the Land Development Bank to be maintained by the Receiving Officer and shall be dealt with in the same order.

(8) Immediately after the application is entered in the register of applications for loans from the Co-operative Agriculture and Rural Multipurpose Development Bank, the Public Enquiry Officer of the Bank shall give at least eight clear days public notice in Form "S" calling upon all persons interested to present their objections to the loan, if any. The notice shall also be given by beat of drum and shall be affixed at the chavdi of the village or villages where the applicant resides and in the limits of which the land or lands proposed to be improved or offered as security for the loan is or are situated. A copy of the notice shall be exhibited in the head office and relevant branch office, if any, of the Co-operative Agriculture and Rural multipurpose Development Bank concerned and in the office, if any, of the person giving the notice. If any persons interested fail to appear as stated as required by the aforesaid notice, the questions at issue will be decided in their absence and such persons will have no claim whatsoever against the property for which the loan applied for will be sanctioned till such time as the loan together with interest thereon or any other dues arising out of the loan are paid in full by the loanee.

(9) The Public Enquiry Officer shall consider every objection.

(10) The Public Enquiry Officer shall then forward the application within two days of their disposal to the Co-operative Agriculture and Rural multipurpose Development Bank concerned. The Co-operative Agriculture and Rural Multipurpose Development Bank may appoint an enquiry officer (hereinafter in this chapter referred to as "the Enquiry Officer") to enquire into the applications. The Enquiry Officer shall make inquiry by actually visiting the land in which the improvement is proposed to be effected and the lands and other property offered as security. He shall conduct his enquiry in accordance with the form specified by the State Co-operative Agriculture and Rural Multipurpose Development Bank, with the approval of the Registrar. In case the Public Enquiry Officer is unable to forward the application within two days, he shall make a report to the Registrar, stating thereunder the reasons therefor and he shall, thereafter act in accordance with such directions as may be issued to him by the Registrar.

(11) The Enquiry Officer may make such other enquiries as may be necessary and shall value the lands according to such formulae as may be laid down by the State Co-operative Agriculture and Rural multipurpose Development Bank, estimate the repaying capacity of the applicant and examine the feasibility and the utility of the proposed improvement. He shall then submit his report stating what amount of loan may be granted to the applicant against what security and for what purpose and the period within which it may be recovered from him. The Enquiry Officer shall complete his inquiry within fifteen days of the date of the receipt of the application by him. If the Enquiry Officer is unable to complete his enquiry within fifteen days, he shall make a report to the Co-operative Agriculture and Rural Multipurpose Development Bank stating therein the reasons therefor and he shall thereafter act in accordance with such directions as may be issued to him by the Co-operative Agriculture and Rural Multipurpose Development Bank.

(12) After completion of the enquiry, the application together with his report shall be submitted by the Enquiry Officer to the Co-operative Agriculture and Rural Multipurpose Development Bank together with the following certificates, namely:—

- (a) Certificate regarding outstanding Government dues;
- (b) Any other relevant certificate.

(13) On receipt of the report of the Enquiry Officer under sub-rule (12), the Co-operative Agriculture and Rural Multipurpose Development Bank shall satisfy itself that, the inquiry has been properly conducted. If there are any deficiencies, the Bank shall get them completed immediately

(14) The Co-operative Agriculture and Rural Multipurpose Development Bank may then undertake such further scrutiny as may be necessary and pass final orders within 30 days. Decision shall be communicated to the applicant within 7 days thereafter.

(15) All the applications received by the Co-operative Agriculture and Rural Multipurpose Development Bank shall be disposed of by the Bank within a maximum period of four months.

(16) In the case of rejection of applications for loans, the reasons therefor shall be communicated by the Bank to the applicant. When the loan has been sanctioned, the Bank shall lay down the terms and conditions regarding grant of the loan, regarding payment of installments, submission of report on the progress of improvement of land and release of subsequent installments. The applicant shall be asked by the Co-operative Agriculture and Rural Multipurpose Development Bank to remain present at the head office or branch office of the Bank on a date to be fixed for execution of

the mortgage deed and for receiving loan or the first installment thereof. Such date shall not ordinarily be later than 15 days from the date of communication of sanction of loan to the applicant.

(17) The applicant, while receiving the amount of the loan or the first installment of the loan, shall purchase shares of the Bank to such extent as may be required under the by-laws of the Bank. The Co-operative Agriculture and Rural Multipurpose Development Bank shall issue a receipt to the applicant giving full particulars of the amounts paid by him from time to time.

(18) Failure to comply with any time-limits specified in this rule shall not in any manner affect the validity of the sanction of the loans by a Co-operative Agriculture and Rural Multipurpose Development Bank."

87. In Rule 94 of the principal Rules, for the words "Land Development Bank" at both the places where they occurs the words "Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

88. In Rule 95 of the principal Rules,-

(i) for the words "Land Development Bank", the words "Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

(ii) in the marginal note, for the words "Land Development Bank", the words "Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

89. In Rule 96 of the principal Rules,-

(i) for the words "State Land Development Bank", wherever they occurs the words "State Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted;

(ii) for the words "Land Development Bank", the words "Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

90. In Rule 97 of the principal Rules, for the words "Land Development Bank", the words "Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

91. In Rule 99 of the principal Rules,

(i) for the words "State Land Development Bank", wherever they occurs the words "State Co-operative Agriculture and Rural multipurpose Development Bank", shall be substituted.

(ii) for the words "Land Development Bank" at both the places where they occurs the words "Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

(iii) in the marginal note, for the words "State Land Development Bank", the words "State Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

92. In Rule 100 of the principal Rules, in sub-rules (1), (2) and (4),-

(i) for the words "State Land Development Bank" wherever they occurs the words "State Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted;

(ii) for the words "Land Development Bank", wherever they occurs the words "Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

93. In Rule 101 of the principal Rules, for the words "Land Development Bank", the words "Co-operative Agriculture and Rural Multipurpose Development Bank", shall be substituted.

94. In Rule 102 of the principal Rules,-

(i) for the words “State Land Development Bank” at both the places where they occurs the words “ State Co-operative Agriculture and Rural Multipurpose Development Bank”, shall be substituted;

(ii) for the words “ Land Development Bank”, at both the places where they occurs the words “Co-operative Agriculture and Rural Multipurpose Development Bank”, shall be substituted.

(iii) in sub-rule (2), in clause (c), in sub-clause (2) for the words “Mamlatdar, Tahsildar or Mahalkari” the word “Tahsildar” shall be substituted;

(iv) in the marginal note, for the words “Land Development Bank”, the words “Co-operative Agriculture and Rural Multipurpose Development Bank”, shall be substituted.

95. Rule 104 of the principal Rules, shall be deleted.

96. For Rule 105 of the principal Rules, the following Rule shall be substituted, namely:—

“105. Constitution of authority by State Government to hear appeals which lie to the State Government.-

The appeals which lie to the State Government under the Act may be heard by the Government or the Secretary or Joint Secretary to Co-operation, Marketing and Textiles Department. “.

97. After Rule 105 of the principal Rules, the following Rule shall be inserted, namely :—

“105A. *Constitution of authority by State Government to hear revisions which lie to the State Government.*— The revisions which lie to the State Government under the Act may be heard by the State Government or the Secretary or Joint Secretary to Co-operation, Marketing and Textile Department.”

98. In Rule 106 of the principal Rules,—

(a) To sub-rule (1), the following proviso shall be added, namely:—

“Provided that, appeal under section 97 of the Act shall be produced to the Co-operative Appellate Court.”;

(b) in sub-rule (5), for the words “by it”, the words “and shall be duly acknowledge the same “, shall be substituted;

(c) in sub-rule (7), the following two provisos shall be inserted, namely—

“Provided that, no order of stay shall be issued in respect of the recovery of the dues under the award issued by the liquidator, unless fifty percent of the amount stated in the award is deposited with the society by the appellant:

Provided further that, if interim order or order of stay against the impugned order is passed by the appellate authority without hearing the other side, the appellate authority shall decide such application within a period of three months and pass the necessary orders on merit by giving opportunity of being heard and for the reasons to be recorded in writing.”

(d) in sub-rule (9), after the words “or his agent”, the words “and the respondent.”, shall be inserted.

99. After Rule 106, the following Rule shall be inserted—

“106A. Procedure for presentation to and disposal of revisions by state Government and Registrar under Section 154.— (1) A revision to the State Government or the Registrar shall be presented by the applicant or by his duly appointed Advocate to the Authority either in person during office hours or sent to it by registered post.

(2) When such a revision is presented by an Advocate, it shall be accompanied by a letter of authority of the applicant appointing him as such.

(3) Every revision shall be accompanied by a certified copy of the order against which the revision is preferred.

(4) Every revision shall,-

- (i) be either type written or hand written in ink legibly;
- (ii) specify the name and the address of the applicant and also the name & address of opponent, as the case may be;
- (iii) state by whom the order against which the revision is preferred was made;
- (iv) clearly state the grounds on which the revision is made;
- (v) state precisely the relief which the applicant claims; and
- (vi) give the date of the order revision made against.

(5) On receipt of the revision the Appellate Authority shall endorse on it the date of its receipt and shall duly acknowledge. The Authority shall as soon as possible, examine it and satisfy itself that, –

- (i) the person presenting it has the authority to do so;
- (ii) that is made within the prescribed time limit; and
- (iii) that it confirms to all the provisions of the Act and these rules.

(6) If the Authority finds that the revision presented does not conform to any of the said provisions it shall make a note on the revision to that effect and may call upon the applicant or his Advocate to remedy the defects within a period of seven days of the receipt of the notice to do so or in case the revision has not been presented within the prescribed time limit to show cause within the said period of seven days why it should not be dismissed as time barred by the applicant authority.

(7) If the defect is remedied or the cause shown by the applicant or his Advocate satisfies the Authority, the Appellate Authority may proceed to consider the revision:

Provided that, no order of stay shall be issued in respect of the recovery of the dues under the award issued by the liquidator unless fifty percent of the amount stated in the award is deposited with the society by the applicant.

Provided further that, if interim order or order of stay against the impugned order is passed by the authority without hearing the other side, the authority shall decide such application within a period of three months and pass the necessary orders on merit by giving an opportunity of being heard and for the reasons to be recorded in writing.

(8) If the applicant or his Advocate fails to remedy the defects or to show cause to the satisfaction of the Authority within the said period, the Authority may, if the revision is not presented within the time limit, dismiss the revision as time-barred. In case where it is considered necessary to give a hearing, the Authority may fix a date for hearing of which due notice shall be given to the applicant or his Advocate.

(9) On the date so fixed, the Authority shall go through the relevant papers, hear the applicant or his Advocate, if present, and pass suitable order on the revision.

(10) The Authority may, at its discretion, adjourn to any other day the hearing of any revision at any stage.

(11) When the hearing of the revision is completed, the Appellate Authority shall announce its judgment forthwith or may fix a date for the same after giving due notice to the applicant or the other parties to the revision.

(12) Every decision or order of the Authority shall be in writing and a copy of the same shall be supplied to the applicant and such other parties, as in the opinion of the Authority are likely to be affected by the decision or the order."

100. For Rule 107 of the principal Rules, the following Rule shall be substituted, namely:—

"107. Procedure for attachment and sale of property under Section 156.—(1) A creditor holding a decree requiring the provisions of Section 156 to be applied or society to which-

- (a) any amount is due under a decree or order of a Civil Court obtained by the society ;
- (b) any amount is due under a decision, award or order of the Registrar, Arbitrator, Liquidator, or Tribunals ;
- (c) any sum is awarded by way of costs under the Acts ;
- (d) any amount is due under a recovery certificate granted by the Registrar against respondents to the assets of the society ;
- (e) any amount is due under a certificate granted by the Registrar under sub-section (1) or (2) of Section 101 or under sub-section (1) of section 137 together with interest, if any, due on such amount or sum and the costs of process by the attachment and sale or by sale without attachment of the property of the person against whom such decree, decision, award or order has been obtained or passed, society or creditor shall handover the decree or recovery certificate to the Recovery Officer, which shall be executed by the Recovery Officer:

(2) The Recovery Officer shall prepare a demand notice in writing in duplicate in the form specified by the Registrar, setting forth the name of the defaulter and the amount due.

(3) Execution by the Recovery Officer shall ordinarily be taken in the following manner, namely:—

(i) movable property of the defaulter may first be proceeded against, however nothing in this rule shall not preclude the immovable property being proceeded against simultaneously in case of necessity;

(ii) if there is no movable property, or if the sale proceeds of the movable property or properties attached and sold are insufficient to meet in full demand the immovable property mortgaged or other immovable property belonging to the defaulter may be proceeded against.

(4) In the seizure and sale of movable property, the following rules shall be observed :—

(a) The Recovery Officer shall, after giving previous intimation to the creditor or society, proceed to the place where the defaulter resides or the property to be distrained is situated and serve a demand upon the defaulter, if he is present. If the amount due together with the expenses is not paid, the Recovery Officer shall make the distress and shall immediately deliver to the defaulter a list of inventory of the property distrained and an intimation of a place and day and hour at which the

distrained property will be brought to sale, if the amounts due are not previously discharged. If the defaulter is absent, the Recovery Officer shall serve the demand notice on some adult male member of his family, or on his authorized agent, or when such service cannot be effected, shall affix a copy of the demand notice on some conspicuous part of his residence. He shall then proceed to make the distress and shall fix the list of the property attached on the usual place of residence of the defaulter endorsing thereon the place where the property may be lodged or kept and an intimation of the place, day and an intimation of the place, day and hour of sale.

(b) After the distress is made, the Recovery Officer may arrange for the custody of the property attached with the creditor or society or otherwise. If the Recovery Officer requires the creditor or society to undertake the custody of the property, he shall be bound to do so and any loss incurred owing to his negligence shall be made good by the creditor or society. If the attached property is livestock, creditor or society shall be responsible for providing the necessary food therefore. The Recovery Officer may, at the instance of the defaulter or of any person claiming an interest in such property, leave it at place where it was attached, in charge of such defaulter or such person, if he enters into a bond in the Form specified by the Registrar with one or more sufficient sureties for the production of the property when called for;

(c) The distress shall be made after sunrise and before sunset and not at any other time;

(d) The distress levied shall not be excessive, that is to say, the property distrained shall, as nearly as possible, be proportionate to the sum due by the defaulter together with interest and all expenses incidental to the distraint, detention and sale;

(e) If crops or ungathered products of the land belonging to a defaulter are attached, the Recovery Officer may cause them to be sold when fit for reaping or gathering, or at his option may cause them to be reaped or gathered in due season and stored in proper place until sold. In the latter such case, the expenses of reaping or gathering and storing such crops or products shall be destroyed by the owner upon his redeeming the property or from the proceeds of the sale in the event of its being sold;

(f) The Recovery Officer shall not work the bullocks or cattle, or make use of the goods or effects distrained, and he shall provide the necessary food for the cattle or livestock, the expense attending which shall be defrayed by the owner upon his redeeming the property or from the proceeds of the sale in the event of its being sold;

(g) It shall be lawful for the Recovery Officer to force open any stable, cow house, granary, godown, out-house or other building and he may also enter any dwelling house, the outer door of which may be open and may break open the door of any room in such dwelling house for the purpose of attaching property belonging to a defaulter and lodged therein, provided always that it shall not be lawful for the Recovery Officer to break open or enter apartment in such dwelling house appropriated for the *zenana* or residence of women except as hereinafter provided;

(h) Where the Recovery Officer may have reason to believe that the property of a defaulter is lodged within a dwelling house, the outer door of which may be shut or within any apartments appropriated to women which by custom or usage are considered private, the Recovery Officer shall report the fact to the officer in charge of the nearest police station. On such report, the officer in charge of the said station shall send a police officer to the spot in the presence of whom the Recovery Officer may force open the door of such dwelling house or break open the door of any room within the house except the room appropriated by women. The Recovery Officer may also, in the presence a

police officer, after due notice given for the removal of women within a *zenana* and, after furnishing means for their removal in a suitable manner, if they be women of rank, who according to the customs or usage cannot appear in public, enter the *zenana* apartments for the purpose of distraining the defaulters property if any deposited therein but such property, if found, shall be immediately removed from such apartments after which they shall be left free to the former occupants ;

(i) The Recovery Officer shall on the day previous to, and on the day of sale cause proclamation of time and place of intended sale to be made, by beat of drum in the village in which where the defaulter resides and in such other place or places as the Recovery Officer may consider necessary to give due publicity of the sale. No sale shall take place until after the expiration of the period of fifteen days from the date on which the sale notice has been served or affixed in the manner laid down in clause (a) :

Provided that, where the property seized is subject to speedy and natural decay, or where the expenses of keeping it in custody is likely to exceed its value, the Recovery Officer may sell it at any time, before the expiry of the said period of fifteen days, unless the amount due is sooner paid ;

(j) At the appointed time, the property shall be put in one or more lots, as the Recovery Officer may consider advisable, and shall be disposed of to the highest bidder :

Provided that it shall be open to the Recovere to accept the highest bid where the price offered appears to be unduly low or for other adequate reasons :

Provided further that the Recovery Officer may, in his discretion, adjourn the sale to a specified day and hour recording his reasons for such adjournment. Where a sale is so adjourned for a longer period than seven days, a fresh proclamation under clause (i) shall be made unless the defaulter consents to waive it ;

(k) The property sold shall be paid for in cash at the time of sale, or as soon thereafter as the Recovery Officer shall appoint, and the purchaser shall not be permitted to carry away any part of the property until he has paid for it in full. Where the purchaser fails in the payment of purchase money, the property shall be re-sold ;

(l) Where the proceeds from the sale of the property exceeds the amount due from the debtor, the excess amount, after deducting recoverable dues shall be paid to the defaulter ;

(m) Where prior to the day fixed for sale, the defaulter or any person acting on his behalf or any person claiming an interest in the property attached pays the full amount of recoverable dues the Recovery Officer shall cancel the order of attachment and release the property forthwith ;

(n) the movable properties exempted from attachment by the proviso to Section 60 of the Code of Civil Procedure, 1908 shall not be liable to attachment or sale under these rules.

(5) where the movable property to be attached is the salary or allowance or wages of a public officer or a railway servant or a servant of a local authority or a firm or a company, the Recovery Officer may order that the amount shall, subject to the provisions of section 60 of the Code of Civil Procedure, 1908, be withheld from such salary or allowance or wages either in one payment or by monthly installments as the Recovery Officer may direct and upon receipt of the order, the officer or wages shall withhold and remit to the Recovery

Officer, the amount due under the order or the monthly installment, as the case may be.

(6) (i) Where the property to be attached consists of the share or interest of the defaulter in movable property belonging to him and another as co-owners, the attachment shall be made by a notice to the defaulter, prohibiting him from transferring the share or interest or charging it in any way.

(ii) Where the property to be attached is a negotiable instrument not deposited in Court, nor in the custody of a public officer, the attachment shall be made by actual seizure and the instrument shall be brought to the office of the Recovery Officer ordering the attachment and be held subject to his further orders.

(iii) Where the property to be attached is in the custody of any Court or public officer, the attachment may be made by a notice to such Court or officer requesting that such property and any interest or dividend becoming payable thereon may be held subject to the further demands of the Recovery Officer issuing the notice :

Provided that where such property is in the custody of a Court or Recovery Officer of another district, any question of title or priority arising between the applicant society or creditor and any other person not being the defaulter, claiming to be interested in such property by virtue of any assignment, attachment or otherwise shall be left to be determined by such Court or Recovery Officer :

(7) (i) Where the property to be attached is a decree either for the payment of money or for sale in enforcement of a mortgage or charge, the attachment shall be made, if the decree sought to be attached was passed by the Registrar or officer authorised by him, then by the order of the Registrar ;

(ii) Where the Registrar makes an order under clause (i), he shall, on the application of the applicant who has attached the decree, proceed to execute the attached decree and apply the net proceeds in satisfaction of the decree sought to be executed ;

(iii) The holder of a decree sought to be executed by the attachment of another decree of the nature specified in clause (i) shall be deemed to be the representative of the holder of the attached decree and to be entitled to execute such attached decree in any manner for the holder thereof ;

(iv) Where the property to be attached in execution of a decree is a decree other than a decree of the nature referred to in clause (i), the attachment shall be made by the issue of a notice by the Recovery Officer to the holder of such decree, prohibiting him from transferring or charging the same in any way ;

(v) The holder of a decree attached under this sub-rule shall give the Recovery Officer executing the decree such information and aid as may reasonably be required ;

(vi) on the application of the holder of a decree sought to be executed by the attachment of another decree, the Recovery officer making an order of attachment under this Sub-rule shall give notice of such order to the judgment debtor bound by the decree attached ; and no payment or adjustment of the attached decree made by the judgment debtor in contravention of such order after receipt of notice thereof, either through the Recovery Officer or otherwise, shall be recognized so long as the attachment remains in force.

(8) Where the movable property to be attached is, —

(a) a debt due to the defaulter in question ;

(b) a share in the capital of a corporation or a deposit invested therein ; or

(c) other movable property not in the possession of the defaulter, except property deposited in, or in the custody of the Civil Court,

the attachment shall be made by a written order signed by the Recovery officer prohibiting,—

(i) in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof;

(ii) in the case of a share or deposit, the person in whose name the share or the deposit may be standing, from transferring the share or deposit or receiving any dividend or interest thereon; and

(iii) in the case of any other movable property, the person in possession of it from giving it over to the defaulter.

A copy of such order shall be sent, in the case of the debt, to the debtor, in case of the share or deposit, to the proper officer of the corporation and in the case of any other movable property, to the person in possession of such property. As soon as the debt referred to in clause (a) or the deposit referred to in clause (b) matures, the Recovery Officer may direct the person concerned to pay the amount to him. Where the share is not withdrawable, the Recovery Officer shall arrange for its sale through a broker. Where the share is withdrawable, its value shall be paid to the Recovery Officer or to the party referred to in clause (c). The person concerned shall place it in the hands of the Recovery Officer as it becomes deliverable to the debtor.

(9) Immovable property shall not be sold in execution of a decree unless such property has been previously attached :

Provided that, where the decree has been obtained on the basis of a mortgage of such property, it shall not be necessary to attach it.

(10) In the attachment and sale or sale without attachment of immovable property, the following rules shall be observed, namely :—

(a) the creditor or society shall contain a description of the immovable property to be proceeded against, sufficient for its identification and in case such property can be identified by boundaries or numbers in a record of settlement of survey, the specification of such boundaries or numbers and the specification of the defaulter's share or interest in such property to the best of the belief of the creditor or society and so far as he has been able to ascertain it ;

(b) the demand notice issued by the Recovery officer under sub-rule (3) shall contain the name of the defaulter, the amount of recoverable dues, the time allowed for payment and in case of non-payment, the particulars of the properties to be attached and sold or to be sold without attachment, as the case may be. After receiving the demand notice, the Recovery Officer shall serve or cause to be served a copy of the demand notice upon the defaulter or upon some adult male member of his family at his usual place of residence, or upon his authorised agent or, if such personal service is not possible, shall affix a copy thereof on some conspicuous part of the immovable property about to be attached and sold or sold without attachment, as the case may be :

Provided that, where the Recovery Officer is satisfied that a defaulter with intent to defeat or delay the execution proceeding against him is about to dispose of the whole or any part of his property, the demand notice issued by the Recovery Officer under sub-rule (3) shall not allow any time to the defaulter for payment of the amount due

by him and the property of the defaulter shall be attached forthwith.

(c) If the defaulter fails to pay the amount specified in the demand notice within the time allowed, the Recovery Officer shall proceed to attach and sell, or sell without attachment, as the case may be, the immovable property noted in the demand notice issued by the Recovery officer under sub-rule (3) for execution in the provided hereunder manner.

(d) (i) Where attachment required before sale, the Recovery Officer shall order to attach the property of the defaulter and to prohibit the defaulter from transferring or charging the property in any way, and all persons from taking any benefit from such transfer or charge such order shall take effect, where there is no consideration for such transfer or charge, from the date of such order, and where there is consideration for such transfer or charge, from the date when such order came to the knowledge of the person to whom or in whose favor the property was transferred or charged. The order shall also require the defaulter to attend the office of the Recovery Officer on a specified date to take notice of the date to be fixed for settling the terms of the proclamation of sale.

(ii) Copies of the order shall also be forwarded to the Collector with a request that appropriate entries showing the attachment levied on the property may be caused to be made in the revenue records, city survey records, or village panchayat records as may be required in the particular case.

(iii) The order shall be proclaimed at some place on or adjacent to such property by beat of drum or other customary mode or local newspaper if any, and a copy of the order shall be affixed on conspicuous part of the property and then upon a conspicuous part of the office of the Recovery Officer and then upon a conspicuous part of the office of the society or creditor, as the case may be, and also, where the property is land paying revenue to the Government, in the office of the Collector of the district in which the land is situate, and also, where the property is situate within cantonment limits, in the office of the Local Cantonment Board and the Military Estates Officer concerned, and, where the property is land situate in a village also in the office of the Gram panchayat ; if any, having jurisdiction over that village.”

(e) Where an attachment has been made under sub-rule (11), any private transfer or delivery of the property attached or of any interest therein and any payment to the defaulter of any debt, dividend or other monies contrary to such attachment, shall be void as against all claims enforceable under the attachment. Nothing in this sub-rule shall apply to any private transfer or any delivery of the property attached or of any interest therein, made in pursuance of any contract for such transfer or delivery entered into and registered before the attachment.

(f) Proclamation of sale shall be published by affixing a notice in the office of the Recovery Officer and in the local news paper at least thirty days before the date fixed for the sale and also by beat of drum in the village (on two consecutive days previous to the date of sale and on the day of sale prior to the commencement of the sale). Such proclamation shall, where attachment is required before sale, be made after the attachment has been effected. Notice shall also be given to the creditor or the society and defaulter. The proclamation shall state the time and place of sale and specify as fairly and accurately as possible,-

- (i) the property to be sold ;
- (ii) any encumbrance to which the property is liable ;
- (iii) the amount for the recovery of which sale is ordered ; and

(iv) every other matter which the Recovery Officer considers material for purchaser to know in order to judge the nature and value of the property:

Provided that, the Recovery Officer shall obtain prior approval of the Registrar to the upset price of movable and immovable property, before publication of proclamation of sale.

(g) When any immovable property is sold under these rules, the sale shall be subject to the prior encumbrances on the property, if any. The society or creditor shall, furnish to the Recovery Officer within such time as may be fixed by him, an encumbrance certificate from the Registration Department for the period of not less than twelve years prior to the date of attachment of the property sought to be sold, or in cases falling under the proviso to sub-rule (9), prior to the date of the application for execution. The time for production of the encumbrance certificate may be extended at the discretion of the Recovery Officer. The sale shall be by public auction to the highest bidder :

Provided that it shall be open to the Recovery Officer to decline to accept the highest bid where the price offered appears to be unduly low or for other adequate reasons :

Provided further that, the Recovery Officer may, in his discretion, adjourn the sale to a specified day and hour, recording his reason for such adjournment. Where a sale is so adjourned for a longer period than seven days, a fresh proclamation under clause (e) shall be made, unless the defaulter consents to waive it, and

(h) The sale shall be held after the expiry of not less than thirty days calculated from the date on which notice of the proclamation was affixed in the office of the Recovery Officer and published in the local newspaper. The time and place of sale shall be fixed by the Recovery Officer and the place of sale shall be where the property to be sold is situated or such adjoining prominent place of public resort as may be fixed by the Recovery Officer :

Provided that, in case where an encumbrance certificate is not obtainable owing to the destruction of the connected records, an affidavit from the village Talathi or corresponding officer in regard to the encumbrances known to him supported by a certificate from the Registration Department that the encumbrance certificate cannot be granted owing to the destruction of the connected records shall be accepted in place of an encumbrance certificate.

(i) A sum of money equal to 15 percent, of the price of the immoveable property shall be deposited by the purchaser in the hands of the Recovery Officer at the time of the purchase, and in default of such deposit, the property shall forthwith be re-sold:

Provided that, where the applicant is the purchaser and is entitled to set off the purchase money under clause (j), the Recovery Officer shall dispense with the requirements of this clause.

(j) The remainder of the purchase money shall be deposited by the purchaser within fifteen days and the amount required for the general stamp for sale certificate shall be paid within thirty days from the date of sale. In default of deposition of reminder of the purchase money within fifteen days and in default of such payment, the property shall forthwith be re-sold :

Provided that, the time for payment of the cost of the stamp may, for good and sufficient reasons, be extended at the discretion of the Recovery Officer up to forty five days from the date of sale :

Provided further that in calculation the amounts to be paid under this clause, the

purchaser shall have the advantage of any set off to which he may be entitled under clause (k).

(k) In default of payment within the period mentioned in the last preceding clause, the deposit may, if the Recovery Officer thinks fit, after defraying the expense of the sale, be forfeited to the State Government, he shall communicate his decision within fifteen days from the date of the default to the defaulting purchaser and the defaulting purchaser shall forfeit all claims to the property or to any part of the sum for which it may subsequently be sold.

(l) Every resale of immovable property in default if payment of the amounts mentioned in clause (h) within the period allowed for such payment shall be made after the issue of a fresh proclamation in the manner and for the period herein before prescribed for the sale.

(m) where the creditor or society purchases the property, the purchase money and the amount due on the decree shall be set off against one another, and the Recovery officer shall enter up satisfaction of the decree in whole or in part accordingly.

(11) Where prior to the date fixed for a sale, the defaulter or any person acting on his behalf or any person claiming an interest in the property sought to be sold tenders payment of the full amount of recoverable dues the Recovery Officer shall forthwith release the property after cancelling, where the property has been attached, the order of attachment,-

(12)(i) Where immovable property has been sold by the Recovery Officer, any person either owing such property or holding any interest therein by virtue of a title acquired before such sale may apply to have the sale set aside on his depositing with the Recovery officer,—

(a) for payment to the purchaser a sum equal to 5 per cent, of the purchase money; and

(b) for payment to the creditor or society, the amount of arrears specified in the proclamation of sale as that for the recovery of which the sale was ordered less amount which may since the date of such proclamation have been received by the creditor or society.

(ii) If such deposit and application are made within thirty days from the date of sale, the Recovery Officer shall pass an order setting aside the sale and shall repay to the purchaser, the purchase money so far as it has been deposited, together with the 5 per cent deposited by the applicant :

Provided that, if more persons than one have made deposit and application under this sub-rule, the application of the first depositor to the officer authorized to set aside the sale, shall be accepted.

(iii) If a person applies under sub-rule (13) to set aside the sale of immovable property, he shall not be entitled to make an application under this sub-rule.

(13)(i) At any time within thirty days from the date of the sale of immovable property, the applicant or any person entitled to share in a rateable distribution of the assets or whose interest are affected by the sale, may apply to the Recovery Officer to set aside the sale on the ground of a material irregularity or mistake or fraud in publishing conducting it :

Provided that, no sale shall be set aside on the ground of irregularity or fraud unless the Recovery Officer is satisfied that the applicant has sustained substantial injury by reason of such irregularity, mistake or fraud.

(ii) If the application be allowed, the Recovery officer shall set aside the sale and may direct a fresh one.

(iii) On the expiration of thirty days from the date of sale, if no application to have the sale set aside is made or if such application has been made and rejected, the Recovery officer shall submit an application to the Registrar for confirmation of sale and the Registrar after scrutiny, within thirty days on the date of receipt of such application may make an order confirming the sale :

Provided that, if the Registrar shall have reason to believe that the sale ought to be set aside notwithstanding that no such application has been made or on grounds other than those alleged in any application which has been made and rejected, he may, after recording his reasons in writing, set aside the sale.

(iv) Whenever the sale of any immovable property is not so confirmed or is set aside, the deposit or the purchase money, as the case may be, shall be returned to the purchaser.

(v) After the confirmation of any such sale by the Registrar, the Recovery Officer shall grant a certificate of sale bearing his seal and signature to the purchaser, and such certificate shall state the property sold and the name of the purchaser and the purchaser is entitled to get the possession of the property through the Collector or the Court as the case may be.

(14) It shall be lawful for the Recovery Officer to sell the whole or any portion of the immovable property of a defaulter in discharge of money due :

Provided that, so far as may be practicable, no larger section or portion of immovable property shall be sold than may be sufficient to discharge the amount of recoverable dues.

(15) Where the cost and charges incurred in connection with attachment and sale of movable property or the attachment and sale or sale without attachment of immovable property under this rule exceeds the amount of the cost deposited by the creditor or society, such excess shall be deducted from the sale proceeds of the property sold or the moneys paid by the defaulter, as the case may be, and the balance shall be made available to the creditor or society.

(16) Every person making a payment towards any money due for the recovery shall be entitled to a receipt for the amount signed by the Recovery Officer or other officer empowered by the Recover Officer in that behalf; such receipt shall state the name of the person making the payment and the subject matter in respect of which the payment is made.

(17)(a) Where any claim is preferred to, or any objection is made to the attachment of, any property attached under this rule on the ground that such property is not liable to such attachment, the Recovery Officer shall investigate the claims or objection and decide it on merits :

Provided that, no such investigation shall be made when the Recovery Officer considers that the claim or objection is frivolous.

(b) Where the property to which the claim or objection relates has been advertised for sale, the Recovery Officer may postpone the sale pending the investigation of the claim or objection.

(c) Where a claim or an objection is preferred to the party against whom an order is made may institute suit to establish the right which he claims to the property in dispute, but, subject to the result or such suit, if any, the order shall be final.

(18)(i) Any deficiency of price which may arise on a re-sale held under clause (i) of sub-rule (10) by reason of the purchaser's default, and all expenses attending such re-sale shall be certified by the Recovery Officer and shall, at the instance of either creditor or society or the defaulter, be recoverable from the defaulting purchaser under the provisions of this

rule. The costs, if any, incidental to such recovery shall also be borne by the defaulting purchaser.

(ii) Where the property on the second sale, sold for a higher price than at the first sale, the defaulting purchaser at the first sale, shall have no claim to the difference or increase.

(19) Where any property has been attached in execution of decree but by reason of the applicant's default the Recovery Officer is unable to proceed further with the application for execution, he shall either dismiss the application or for any sufficient reason adjourn the proceeding to future date. Upon the dismissal of such application, the attachment shall cease.

(20) Where assets are held by the Recovery Officer and before the receipt of such assets, demand notices in pursuance of execution of decree against the same defaulter have been received from more than one creditor or society and if they have not obtained satisfaction, the Recovery Officer or creditor or society, shall refer the case to the District Deputy Registrar in whose jurisdiction the assets are situated. The District Deputy Registrar, after making such enquiries as he may deems fit, shall order that, the assets after deducting the costs of realization, shall be rateably distributed among all such decree holders in the manner provided in section 73 of the Code of Civil Procedure, 1908.

(21) Where a defaulter dies before the decree has been fully satisfied, execution may be made against the legal representative of the deceased and thereupon all the provisions of this rule shall, save as otherwise provided in this sub-rule, apply as if such legal representative were the defaulter. And he shall be liable only to the extent of the property of the deceased which has come to his hands and has not been duly disposed off; and for the purpose of ascertaining such liability, the Recovery Officer executing the decree may, of his own motion or on the application of the decree holder, compel such legal representative to produce such accounts as he thinks fit.

(22) No society shall charge and recover penal interest, more than 0.5 percent of the defaulted loan amount from the defaulter :

Provided further that, the societies which are doing Banking Business shall observe guidelines of Reserve Bank of India and National Bank in this regard.

(23) The Recovery Officer shall submit his quarterly report of recovery in consonance to the provisions of this rule to the Registrar."

101. Rules 107 B and 107 C of the principal Rules, shall be deleted.

102. For Rule 107 D of the principal Rules, the following Rule shall be substituted, namely:—

"107D. Payments to be made by cheque:— All payments by or on behalf of a society or class of societies shall be made only by means of a crossed cheques drawn on a bank subject to provisions of the Income Tax Act, 1961 (43 of 1961)."

103. For Rule 108 of the principal Rules, the following Rule shall be substituted, namely:—

"108. Contributions, fees and charges to be credited to Government: — When Government auditor is appointed by the society, all contributions made under sub-section (2) of section 90, all fees paid under sub-section (3) of section 108, charges levied under rule 74, shall be credited to the State Government."

104. In Rule 109 of the principal Rules,—

(i) for the word "posted" the word "sent" shall be substituted.

(ii) the words "under the certificate of posting" shall be deleted.

105. For Form No. A to J of the principal Rules, the following forms are substituted, namely :—

FORM 'A'

[See Rule 4(1)]

APPLICATION FOR REGISTRATION OF SOCIETY

Place :

Date :

To

The Special / Additional/Divisional Joint/Dist. Deputy/Deputy/Assistant/Registrar,*
Co-operative Societies,

We submit herewith a proposal for registration of the following society along with enclosures as indicated herein;

2. We also declare that the information given herewith, including that in the enclosures, is correct to the best of our knowledge :—

- (1) Name of the proposed society**;
- (2) Address to be registered;
- (3) Whether liability is limited or unlimited;
- (4) Area of operation;
- (5) Objects of the society;

(6) The amount of preliminary expenditure incurred by the promoters till the date of application, and estimate of expenditure likely to be incurred by them thereafter with a view to getting the society registered.

- (7) Language in which the books and accounts of the society will be kept.

Footnotes :—

* Strike off whichever is not applicable

** The name of the society should not have any reference to any caste or religious denomination.

3. We are sending four copies of the proposed by-laws signed by the applicants (not less than 10).

Serial No.	Full Name	Whether individual or corporate body	Age	Nationality	Profession
(1)	(2)	(3)	(4)	(5)	(7)
1.	Chief Promoter				
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

Place of Residence, Ward/ Village Taluka and District	Amount subscribed to entrance fees	Amount subscribed to share capital	Whether signatory of the application is a member of his family	In the case of society, whether he is a member of the committee of that society
(7)	(8)	(9)	(10)	(11)

Name and address of the person to whom correspondence regarding registration or otherwise should be addressed.

Signature—

- | | |
|-------------------------|----------|
| 1. Chief Promotor | 6. |
| 2. | 7. |
| 3. | 8. |
| 4. | 9. |
| 5. | 10. |

Note :

(1) In the case of a representative of society, a copy of the resolution of the committee of that society authorising him to sign on its behalf, this application and by-laws should be enclosed with this application.

(2) In the case of a corporate body, representative status of the signatory on behalf of the corporate body should be indicated.

(3) The expression "Member of family" means a wife, husband, father, mother, son, daughter, son-in-law, daughter-in-law.

Enclosures:—

(1) Bank balance certificate.

(2) List of persons who have contributed to the share capital together with the amount contributed by each of them and the entrance fee to be paid by them.

(3) The scheme showing the details as to how the working of the society will be economically sound, and where the scheme envisages the holding of immovable property by the society, giving description of immovable property proposed to be purchased, acquired or transferred to the society.

*(4) A copy of the resolution authorising a member of the committee of the registered society to sign the application on behalf of the society.

** (5) A copy of the document authorising any person to sign the application on its behalf issued by a firm, company or other corporate body, a society registered under the Societies Registration Act, 1860 or a public trust registered under any law for the time being in force relating to registration of public trusts.

Sent by registered post on...../Delivered by hand by
..... to/in the office of the Assistant Registrar/ Deputy
Registrar/District Deputy Registrar/Divisional Joint Registrar/Additional/ Special Registrar/
Registrar,

.....

(Chief Promoter)

Received by registered post/hand delivery on by in the office of the Assistant Registrar/Deputy Registrar/District Deputy Registrar/Divisional Joint Registrar/Additional/Special Registrar/Registrar, Entered in the register of registration proposals at Serial No

.....
(Signature of the officer receiving
the application)

Footnotes :—

* To be forwarded when any member of the society to be registered is itself a registered society.

** To be forwarded when any member of the society to be registered is a firm, company or other corporate body, a society registered under the Societies Registration Act, 1860 or a public trust registered under any law for the time being in force relating to registration of public trusts.

Acknowledgement

Received Registration proposal No on for the registration of Society from the Chief Promoter Shri

Place :

Date :

.....
(Assistant Registrar/Deputy
Registrar/District Deputy
Registrar/Divisional Joint
Registrar/Additional Registrar/
Special Registrar/Registrar)

FORM 'B'

[See Rule 5(1)]

**REGISTER OF APPLICATIONS FOR REGISTRATION RECEIVED IN THE OFFICE
OF THE REGISTRAR /SPECIAL/ADDITIONAL/JOINT/DEPUTY/ASSISTANT REGISTRAR**

Serial No.	Name of the proposed society	Place village, Ward/ Taluka and District	Date of Receipt	Date of acknowledgement	How received (by post/ hand delivery)	No. and date on which additional information is called
1	2	3	4	5	6	7

Prescribed date by which information is called	Date on which information received	No. and date of the report, if any, sent Government if the society is not registered within two months	No and date of regis trati on	of order which registrati on is refused	Initials	Remarks
8	9	10	11	12	13	14

FORM 'C'

[See Rule 6]

REPORT TO GOVERNMENT

To

The Additional Chief/ Principal/ Secretary to Government.

..... Department, Mumbai.

Registration proposal

Subject : -----

Report regarding

I have received a proposal for registration ofsociety,
 ward /
 village.....taluka.....district.....on
It may not be possible to dispose of this registration
 proposal with in a period of two months as laid down under Section 9(i) of the Maharashtra
 Co-operative Societies Act, 1960 for the following reasons,

that is to

say : —

(1) The promoter shave not given in formation called for from them within the
 specified time.

(2) The promoters have not been able to collect the share capital which is necessary
 for the successful working of the society.

(3) Details regarding immovable property proposed to be purchased/acquired/
 transferred to the society are not given by the promoters.

(4) The concurrence of other departments regarding the feasibility of the scheme has
 not been received.

(5) The promoters have not been able to give detailed working of the scheme which
 they propose to implement.

(6) Any other reasons.

2. In the circumstances, I would request that Government may please be moved to allow
 me to register the society after the above requirements is /are fulfilled within a further period
 up to

.....

Assistant / Deputy / District Deputy / Divisional
 Joint / Addition / Special Registrar of
 Co-operative Societies.

Submitted through the District Deputy / Divisional Joint/ Additional/ Special Registrar/
 Registrar of Co-operative Societies for on ward transmission to Government.

Note : The reasons for delay to be given in the body of the letter should be self- explanatory.
 Anyother reasons, if any, for the delay in registering of the society should also be mentioned.

FORM 'D'

[See Rule 11(1)]

**REGISTER OF CO-OPERATIVE SOCIETIES REGISTERED OR DEEMED TO BE
REGISTERED UNDER THE ACT**

Part.....

District.....

Registered Serial No.	Full name and address of the Society	Ward/ Taluka/ District	Date of registration	File No.	Class of society as per Section	Sub- classes	Page No. and date of Government Gazette notifying registration
1	2	3	4	5	6	7	8

Initials of Registrar	Date of winding up by the Registrar	Page No. and date of Government Gazette notifying windingup	No. and date of cancellation	Initial of the officer authorised by the Registrar to keep the register	Remarks
9	10	11	12	13	14

FORM 'E'

[See Rule 13(1)]

NOTICE UNDER RULE 13(1)

By Registered Post A.D.

To,

The Chairman,

.....Co-operative Society,

Sir,

It appears to me that an amendment/amendments of the by-laws of your society as indicated in the attached statement in Annexure-1 is are necessary and that it /those is / are desirable in the interest of your society.

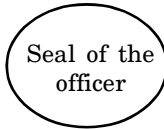
I am to request you to consider this / these amendment / amendments in the interest of your society and to call upon you by this notice under Rule 13(1) of the Maharashtra Co-operative Societies Rules, 1961, to take necessary steps to make the amendments to the by-laws of your society within...days from the date of receipt of this notice, failing which action will be taken as provided under Section 14 (2) of the Maharashtra Co-operative Societies Act, 1960.

Yours faithfully,

_____ Registrar of
Co-operative Societies,

No.

Date



ANNEXURE - '1'

STATEMENT ACCOMPANYING NOTICE UNDER RULE 13(1)

Serial No.	The wording existing laws	exact By-law of would by-after read amendment	as it Exact wording of by-law, if it is a new one	Reasons why amendment is considered necessary
(1)	(2)	(3)	(4)	(5)

_____ Registrar of
Co-operative Societies.

FORM 'F'

[See Rule 13(3)]

NOTICE UNDER RULE 13(3)

To,

The Chairman,

..... Co-operative Society,

Sir,

Whereas you were called upon to make amendment to the by-laws of your society as per this office notice No. dated and whereas you have failed to make the amendment within the time specified therein, you are hereby called upon to show cause in writing within ... days from the receipt of this notice as to why the proposed amendment of your by-laws as indicated in this office notice referred to above should not be registered. If you desire to be heard in person, you may attend or send your representative duly authorised on at a.m./p.m. in my office and put your defence before me, if any.

If you fail to send your written statement or your representative on the date specified above or if your statement is found unsatisfactory, necessary further action according to the provisions of Section 14(2) of the Maharashtra Co-operative Societies Act, 1960 will be taken.

Yours faithfully,

..... Registrar of
Co-operative Societies.

Copy to : The Chief Executive Officer/Managing Director/Manager/Secretary
..... Co-operative Society Ltd.,

No.

Date

Place



FORM 'G'

[See Rule 16(3)]

NOTICE TO MEMBERS, CREDITORS AND OTHER PERSONS WHOSE INTERESTS WILL BE AFFECTED BY THE AMALGAMATION/TRANSFER OF ASSETS AND LIABILITIES/CONVERSION/DIVISION.

Notice is hereby given as required by clause (0) of the proviso to sub-section (J) of Section 17 of the Maharashtra Co-operative Societies Act, 1960, by the..... Society registered under No.....dated..... and having its registered office at..... to all members/creditors/persons interested that the society, after obtaining the approval of the Registrar and a preliminary resolution to that effect having been passed by a special general meeting of the society held on has decided to amalgamate itself with society; convert itself into society ; divide itself into (1) (2) societies, transfer its assets and liabilities to society. The details regarding the transfer of liabilities of the society to be amalgamated, transferred, converted or divided are given in the Schedule given below :—

I. Applicable to societies amalgamating, transferring assets and liabilities or converting :—

- (1) Name of the society or societies ;
- (2) Statement showing the assets and liabilities of the society (to be enclosed) ;
- (3) Names of members and creditors.

N.B.— Information should be given separately in respect of each society which is affected by the amalgamation, transfer of assets and liabilities or conversion.

II. Applicable to societies to be divided—

Particulars of (1) Society

- (1) Name of the society;
- (2) Present area of operation;
- (3) Statement showing assets and liabilities (to be enclosed) ;
- (4) Names of members;
- (5) Names of creditors.

III. Applicable to societies which will stand divided:—

(a) Particulars of (1) Society

- (i) Assets and liabilities which will remain with the society after division (statement to be enclosed)
- (ii) Proposed area of operation
- (iii) Names of members who will remain with the society
- (iv) Names of creditors who will remain with the society

(b) Particulars of (2) Society

- (i) Assets and liabilities which will remain with the society after division (statement to be enclosed).
- (ii) Proposed area of operation
- (iii) Names of members who will remain with the society
- (iv) Names of creditors who will remain with the society

Any person whose interest is affected by the proposed amalgamation, transfer of assets and liabilities, division or conversion may send his objections, if any, and give intimation of his option to be come a member of any of the new societies/to continue his membership in the amalgamated or converted society/to demand payment of share or interest or dues, to the office of the society within one month from the date of this notice.

2. If no option is exercised and if no objection is received within one month, it will be assumed that the interested persons have assented to the decision.

Place :

Date :

Board Secretary/Honrary Secretary
/Chief Executive Officer.
By order of the Board/Managing
Committee
Co-operative Society Ltd.

FORM 'H'

[See Rule 18(1)]

APPLICATION FOR RECONSTRUCTION OF A SOCIETY

To,

The Registrar of Co-operative Societies,

In the special general meeting of Society at Taluka..... District called for the purpose of reconstruction of the society, the society has approved a compromise/ arrangement with its creditorsand/or members on the following lines:—

- (1) By reducing the claims of creditors ;
- (2) By reducing the value of the share capital ;
- (3) By revaluation of assets .

A detailed scheme worked out on the above lines is enclosed with a copy of the resolution passed by the special general meeting of the society referred to above .

We would request that the scheme of reconstruction of the society may please be approved and orders issued to that effect .

Chairman / Member / Creditor / Liquidator,
..... Co-operative Society.

‘FORM H-1’

[See Rule 19A]

**FORM TO BE USED BY THE ELIGIBLE PERSON FOR GIVING APPLICATION FOR
MEMBERSHIP OF A SOCIETY UNDER SUB-SECTION 23 (1A) OF THE
MAHARASHTRA CO-OPERATIVE SOCIETIES ACT, 1960**

To

The Chairman,

_____ Co-operative Society,

(Through :— the Special / Additional Registrar / Divisional Joint Registrar/District Deputy Registrar / Deputy Registrar / Assistant Registrar, Co-operative Societies).

Sir,

I, the undersigned Shri / Smt. (Full name of the applicant), hereby apply for the membership of your society, I furnish below the following particulars about me :—

1. Full name beginning with Surname
2. Address (Residential)
3. Occupation/Service/Business/Profession.
4. Address(Service/Business/Profession).
5. Age on date of application.
6. Class of membership applied for (associate, nominal).
7. Nationality.

8. Amount of share money and entrance fee tendered with the application (cross cheque, pay order and Demand Draft).

9. Particulars of agricultural land / Non-agricultural land held by family as owner or as tenant (whatever it is applicable).

10. Particulars as to membership of other Co- operative Society / Societies, if any, together with information about outstanding dues or overdues, if any, in the society / societies.

11. Date of making application to the society and reason if any for not accepting the application by the society if known.

12. I under take to furnish any other information as may be required under the bye-laws of the society.

I hereby state that I need the services of the society and further state that I have made myself aware of the provision of the bye-laws of the society, and I agree to be bound by them in all matters relating to my transactions with the society.

Name of the Applicant
and Signitature.

FORM 'I'

[See Rules 32 and 65 (1) (1)]

REGISTER OF MEMBERS*[SECTION 38(1) OF THE MAHARASHTRA CO-OPERATIVE SOCIETIES ACT, 1960]*

1. Serial Number
2. Date of admission
3. Date of payment of entrance fee and share amount
4. Full name
5. Address
6. Occupation
7. Age on the date of admission
8. Full name and address of the person nominated by the member under Section 30(1)
9. Date of nomination
10. Date of cessation of membership
11. Reasons for cessation
12. Remarks

Date	Cash book folio	Particulars of shares held				Total amount received	No. of shares held	Serial No. of share certificate
		Applica- tion	Allot- ment	Amount received on				
				1st call	2nd call			
1	2	3	4	5	6	7	8	9

Date	Cash book folio	Date	Cash Book folio or shares transfer register No.	Particulars of shares transferred or surrendered						Signa- ture
				No. of shares transfe- rred	Serial No. of share certi- ficates	No. of shares trans- ferred or refunded	Balances			
							No. of shares held	Serial No. of share certi- ficates	Amount	
10	11	12	13	14	15	16	17	18	19	20

FORM 'J'

[See Rule 33]

LIST OF MEMBERS OF SOCIETY LIMITED/UNLIMITED

Serial No.	Full name of the Member	Address	Class of Member
1	2	3	4

Signature

106. After Form- J of the principal Rules, the following Form Nos. J-1 to J-2 shall be inserted, namely.—

FORM J - 1

(See Rule 33)

List of Active members of ————— society Limited / Unlimited.

Sr. No.	Full name of the Member	Address	Date of Classification as Active - member
1	2	3	4

Signature

Note :— All page of list shall have seal and signature of the competent authority of the society.

FORM J - 2

(See Rule 33)

**LIST OF NON-ACTIVE MEMBERS OF _____
SOCIETY LIMITED / UNLIMITED.**

Sr. No.	Full Name of the Member	Address	Date of Classification as Non-active member
(1)	(2)	(3)	(4)

Signature

Note :— All page of list shall have seal and signature of the competent authority of the society.

106. For Form No. K to L of the principal Rules, the Following forms shall be substituted, namely—

FORM 'K'

[See Rule 45(1)]

DECLARATION UNDER RULE 45(1)

1. of am / have become a member of more than one credit society, names of which are given below :—

*(1)

*(2)

*(3)

*(4)

I do hereby declare as required by Rule 45 of the Maharashtra Co-operative Societies Rules, 1961 that I shall borrow only from society ltd.,

Place.....

Date.....

Witness to Signature

Signature

Footnotes :

* Here insert the name of the society

FORM 'L'

[See Rule 48(1)]

DECLARATION UNDER SECTION 43

I(age.....) residing at, having been admitted to the membership of society with Limited being desirous of borrowing loan from the society liability and make this Unlimited having borrowed loan from the society before, declaration as required by Section 48(a)/48(b) of the Maharashtra Co-operative Societies Act. 1960, that I own have interest as a tenant in land, 1 and specified in the Schedule, and I hereby create a charge on the said land Interest in favour of the society for the payment of the may make amount of the loan which the society and for all future advances, if any, which has made the society may make to me subject to the maximum amount of Rs. together with interest on such amount of the loan and advances.

Schedule

Name of village	Name of Taluka	Name of District	Survey No.		Boundaries		Area	
			City No.	Survey				
			Plot No.	Plot Hissa	South East	North West	Acres	Gunthas
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Assessment		Approximate value	Encumbrances, if any		Remarks, if any
Rupees	Naye Paise		Nature	Amount	
(10)	(11)	(12)	(13)	(14)	(15)

In witness where of. I. Shri. hereunder set my hand this
 day of, in the year one thousand nine hundred and

Witnesses

Signed and delivered by the above named in the presence of:—

(1)

(2)

Applicants ----- Signature
 Borrowers Attested by

Forwarded with compliments to the Village Officer with a request to include the particulars of the charge created under the declaration in the Record of Rights and to return to the society for its record.

Chairman, Secretary,
 Society

Returned with compliments to the Chairman Society, Limited/
 Unlimited. The charge created under the declaration is duly included in the Record of Rights
 on the day of 19

Village Officer

107. For Form No. M-18 of the principal Rules, the following Form shall be substituted, namely—

FORM M-18

[See Rule 57A(1)]

**Form of Requisition to call Special Meeting of the
Committee to consider Motion of No Confidence**

Place :

Date :

To

The Registrar of Co-operative Societies,

We, the undersigned members of the Managing Committee of the Society Limited, hereby request you under sub-section (2) of section 73ID of the Maharashtra Co-operative Societies Act, 1960 to call a special meeting of the Managing Committee of the said Society to consider the motion of No Confidence against Shri / Smt. President / Vice President / Chairman / Vice Chairman / Secretary / Treasurer / any other Officer of the said Society.

2. A copy of the motion proposed to be moved is enclosed.
3. The motion will be moved by Shri/Smt.....

Names

(Signatures)

1.

2.

3.

4.

5.

and further if required.

Yours,

Name

signature

(1)

(2)

(3)

(4)

108. For Form Nos. N to T of the principal Rules, the following forms shall be substituted, namely—

FORM N

[See Rule 62(1)]

BALANCE SHEET

Instructions in accordance with which liabilities should be made out		Liabilities	
	Figures for the previous year		Figures for the current year
(1)	(2)	(3)	(4)
I. Contributed by Government and by Co-operative Societies and different classes of individual members shall be shown separately. Terms of redemption or conversion of any redeemable preference shares should be mentioned.	Rs.	I. Share Capital – Authorised: shares of Rs..... each Subscribed : (distinguishing between the various classes of capital and stating the particulars specified below, in respect of each class). Shares of..... each Less : Calls in arrears Add : Calls in advances	Rs.
II. (a) Statutory reserve Fund and other reserves and funds shall be shown separately. (b) Additions and deductions since last Balance Sheet to be shown under each of the specified head. (c) Funds in the nature of reserves and funds created out of any profits for specific purposes should be shown separately.		I-A. Subscription towards shares II. Reserve Funds and other Funds :— (a) Statutory Reserve Funds (b) Building Funds (c) Special Development Fund (d) Bad and Doubtful Debts Reserve (e) Investment Depreciation Fund (f) Dividend Equalisation Fund (g) Bonus Equalisation Fund (h) Reserve for overdue interest (i) Other Funds	
III. Staff Provident Funds and any other insurance or Bonus funds maintained for the benefit of the employees should be shown separately.		III. Staff Provident Fund	

Assets

Figures for the previous year		Figures for the current year	Instructions in accordance with which assets should be made out
(5)	(6)	(7)	(8)
<p>Rs. I. Cash and Bank balances :—</p> <p>(a) Cash on hand</p> <p>(b) Cash in banks :</p> <p>(i) Current Account</p> <p>(ii) Savings Banks Account</p> <p>(iii) Call Deposits on Banks</p>		<p>Rs. I. Fixed deposits and call deposits with Central Banks and other approved bankers should be shown under the heading “Investments” and not under the heading “Cash and bank balances”.</p>	
<p>II. Investments:—</p> <p>(a) Government Securities</p> <p>(b) Other Trustee Securities</p> <p>(c) Non-Trustee Securities</p> <p>(d) Shares of other Co-operative Societies.</p> <p>(e) Shares, Debentures or Bonds of Companies registered under the Companies Act.</p> <p>(f) Fixed Deposits.</p>		<p>II. The nature of each investment and the mode of valuation (cost of market value) should be mentioned If, the book value of any security is less than the market value, a remark to that effect should be made against each item.</p>	
<p>III. (a) Investment of Staff Provident Fund.</p> <p>(b) Advances against Staff Provident Fund.</p>		<p>III. Quoted and unquoted securities should be shown separately.</p>	

Instructions in accordance with which liabilities should be made out	Liabilities		
	Figures for the previous year		Figures for the current year
(1)	(2)	(3)	(4)
IV. The nature of the security should be specified in each case. Where loans have been guaranteed by Government or State Co-operative or Central Banks, a mention thereof should also be made together with the maximum amount of such guarantee. Loans from (1) Government, (2) State Co-operative Bank or Central Bank, State Bank of India and other Banks should be shown separately.	Rs.	IV. Secured Loans :— (a) Debentures (b) Loans, overdrafts and cash credits from banks. (c) Loans from Government (d) Other secured loans.	Rs.
V.		V. Unsecured Loans : (a) Loans, cash credits and overdrafts from Central Banks. (b) From Government (c) From others (d) Bills payable	Rs.
VI. Deposits from societies and individuals should be shown separately.		VI. Deposits : (a) Fixed Deposits (b) Recurring Deposits (c) Thrift or Saving Deposits (d) Current deposits (e) Deposits at call (f) Other deposits (g) Credit balance in cash credit and overdraft accounts	
VII.		VII. Current Liabilities and Provisions (a) Sundry creditors (b) Outstanding creditors: (i) for purchases	

Assets				
Figures for the previous year		Figures for the current year	Instructions in accordance with which assets should be made out	
(5)	(6)	(7)	(8)	
Rs.	Loans and Advances :	Rs.	IV.	In case of Central Banks and other Federal Societies loans due by societies and individual members should be shown separately.
IV.	1. (a) Loans			
	(b) Over drafts			
	(c) Cash credits			
	(i) against pledge of goods			
	(ii) against hypothecation of goods			
	(iii) clean (of which overdue)			
	2. Loans due by Managing Committee Members			
	Rs.....Loans due by Secretary and other employees Rs.....			
	Sundry Debtors :		V.	
V	(1) Credit sales			
	(2) Advances			
	(3) Others			
	Current Assets :		VI.	Mode of valuation and stock shall be stated and the amount in respect of raw materials partly finished and finished goods and stores required or consumption should be stated separately. Mode of valuation of works in progress shall be stated.
VI	(1) Stores and spare parts			
	(2) Loose tools			
	(3) Stock-in-trade			
	(4) Works in progress			
	Fixed Assets :		VII.	Under each head of the original cost and the additions thereto and deductions there from made during the year adn total depreciation on written of or provided up to the end of the year should be stated.
VII	(a) land and building			
	(b) Lease holds			
	(c) Railway siding			

Instructions in accordance with which liabilities should be made out	Liabilities		
	Figures for the previous year		Figures for the current year
(1)	(2)	(3)	(4)
V.	Rs.	VII. Current liabilities and provisions : (a) Sundry creditors (b) Outstanding creditors (i) for purchases (ii) for expenses including salaries of staff, rent, taxes, etc. (c) Advance, recoveries for the portion for which value has still to be given, viz. unexpired sub scriptions, premiums, commission, etc.	Rs.
VIII.		VIII. Unpaid Dividends	
IX.		IX. Interest accrued due but not paid	
X.		X. Other liabilities (to be specified)	
XI. Contingent liabilities which have not been provided for should also be mentioned in the Balance Sheet by way of a foot note.		XI. Profit and Loss Account Profit for last year. Less : Appropriations Add : Current profits.	

Assets			
Figures for the previous year		Figures for the current year	Instructions in accordance with which assets should be made out
(5)	(6)	(7)	(8)
Rs.			
	(a) Lands and Building		
	(b) leaseholds		
	(c) Railways Siding		
	(d) Plants and Machinery		
	(e) Loose tools, tackles and other equipments.		
	(f) Dead stock		
	(g) Furniture and fittings		
	(h) Livestock		
	(i) Vehicles		
VIII.	Miscellaneous expenses and losses :		
	(1) Goodwill		
	(2) Preliminary expenses		
	(3) Expenses connected with the issue of shares and debentures, including underwriting charges, brokerage, etc.		
	(4) Deferred revenue expenditure		
IX.	Other items ;		
	(a) Prepaid expenses		
	(b) Interest accrued but not due		
	(c) Other items (to be specified)		
X.	Profit and Loss Account :		
	Accumulated losses not written off from the reserve or any other fund.		
XI.	Current Losses		

Signature,

Chairman,

Vice-Chairman,

Managing Director

..... Co-operative Society, Ltd.....

FORM 'N'

PROFIT AND LOSS ACCOUNT

Last year's figures (1)	This (3)	Lost year's (1)	This year's figures (2)
Rs.nP.	Expenditure	Rs.nP.	Income
....(1)	Interest : (a) Paid. Rs. (b) Payable Rs.	.... (I)	Interest Received: (a) On loans and advances (b) On investments
... (2)	Bank Charges	(2)	Dividend received on shares
... (3)	Salaries and Allowances ... of Staff		Commission
....(4)	Contribution to Staff Provident Fund	(3)	Miscellaneous income:
	Salary and Allowances of ...	(4)	(a) Share Transfer fees (b) Rent (c) Rebate in interest (d) Sale of forms (e) Other items
....(5)	Managing Director		
....(6)	Attendance fees and travelling expenses of Directors and Committee Members		
....(7)	Travelling expenses of staff... Rent, rates and taxes		
....(8)	Postage, Telegram and		
....(9)	Telephone charges		
....(10)	Printing and Stationery Audit fees	(5)	Land Income and Expenditure accounts
(11)	(Contingencies) General expenses		
....(12)	Bads Debts written off or ...		
... (13)	provision made for bad debts		
... (14)	Depreciation on fixed assets...		
... (15)	Land Income and Expenditure account Other items		
....(16)	Net Profit carried to		
... (17)	Balance Sheet		

Note : In the case of marketing societies, consumers societies and similar other societies which have undertaken trading activities, the Profit and Loss Account shall be divided into two parts showing separately the trading account and the Profit and Loss Account. In case of producers' societies, processing societies/ forest labourer's societies and offer societies which have under taken production activities, the manufacturing account shall also be prepared in addition.—

Signature,

Chairman,

Vice-Chairman,

Managing

Director

..... Co-operative Society, Ltd.....

FORM NO. N-1.

[See Rule 69 (3)]

**AN ILLUSTRATIVE FORMAT OF REPORT OF THE AUDITOR OF
CO-OPERATIVE BANK**

INDEPENDENT AUDITOR'S REPORT

To

The Stakeholders / Members of

The _____ Urban Co-operative Bank Ltd / DCCB / SCB,

Address, City Name

Ref.— Appointment Letter Reference No. _____ Dated _____

Report on the Financial Statements as a Statutory Auditor

1. We have audited the accompanying financial statements of the _____ Urban Co-operative Bank Ltd / DCCB / SCB, which comprise the Balance Sheet as at 31st March 20XX and the Statement of Profit and Loss for the year ended, and a summary of significant accounting policies and other explanatory information incorporated in these financial statements of the Bank along with its Branches and Extension counters audited by us for the period 1st April 20YY to 31st March 20XX. *

Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements in accordance with Maharashtra Co-operative Societies Act 1960, Banking Regulation Act, 1949 (A.A.C.S.) and RBI / NABARD Guidelines. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under the MCS Act / BR Act / RBI guidelines. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Bank's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required by the Banking Regulation Act, 1949 (A.A.C.S.) as well as the Maharashtra Co-operative Societies Act 1960, in the manner so required for the bank and give a true and fair view in conformity with the accounting principles generally accepted in India:

(i) in the case of the Balance Sheet, of the state of affairs of the Bank as at 31st March, 2___;

(ii) in the case of the Statement of profit and loss of the profit/loss for the year ended on that date; and

Report on Other Legal and Regulatory Matters

7. The Balance Sheet and the Profit and Loss Account have been drawn up in accordance with the provisions of Section 29 of the Banking Regulation Act, 1949 read with provisions of the Maharashtra Co-operative Societies Act, 1960 and Maharashtra Co-operative Societies Rules 1961.

8. We report that :

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.

(b) The transactions of the Bank, which have come to our notice, have been within the powers of the Bank.

(c) The returns received from the offices and branches of the Bank have been found adequate for the purposes of our audit.

9. In our opinion, the Balance Sheet and Profit and Loss Account comply with applicable Accounting Standards.

10. We further report that :

(i) The Balance Sheet and Profit and Loss Account dealt with by this report, are in agreement with the books of account and the returns.

(ii) In our opinion, proper books of account as required by law have been kept by the Bank so far as appears from our examination of those books.

(iii) The reports on the accounts of the branches audited by us / branch auditors have been dealt with in preparing our report in the manner considered necessary by us.

(iv) for the year under audit, the bank has been awarded “___” classification.

Signature

(Name of the Member Signing the Audit Report / Name of Auditor)

(Designation)

Membership Number

Firm Registration Number

Place of Signature:

Date of Report:

Note.— in case the auditor have not audited all branches or taken assistance of other auditor or branches are audited by another auditor appointed by bank, following lines should be inserted in above report.

* These unaudited branches account for _____ per cent of advances,
_____ per cent of deposits, _____ per cent of interest income and
_____ per cent of interest expense.

FORM NO. N-2

[See Rule 69 (3)]

**AN ILLUSTRATIVE FORMAT OF REPORT OF THE AUDITOR OF
CO-OPERATIVE SOCIETY**

INDEPENDENT AUDITOR'S REPORT

To

The Stakeholders / Members of

The _____ Co-operative Society Ltd,

Address, City Name

Ref.— Appointment Letter Reference No. _____ Dated _____

Report on the Financial Statements as a Statutory Auditor

1. We have audited the accompanying financial statements of The _____ Co-operative Society Ltd, which comprise the Balance Sheet as at 31st March 20XX and the Statement of Profit and Loss / Income and Expenditure for the year ended, and a summary of significant accounting policies and other explanatory information incorporated in these financial statements of the Society along with its Branches audited by us for the period 1st April 20YY to 31st March 20XX. *

Management's Responsibility for the Financial Statements

2. Management is responsible for the preparation of these financial statements in accordance with Maharashtra Co-operative Societies Act, 1960 and Rules thereunder. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards by The Institute of Chartered Accountants of India and under the MCS Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

6. In our opinion and to the best of our information and according to the explanations given to us, the said accounts together with the notes thereon give the information required as per the Maharashtra Co-operative Societies Act 1960, in the manner so required for the society gives a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the Balance Sheet, of the state of affairs of the society as at 31st March, 2___;
- (ii) in the case of the Statement of profit and loss / Income & Expenditure of the profit/ loss for the year ended on that date; and

Report on Other Legal and Regulatory Matters

7. The Balance Sheet and the Profit and Loss Account have been drawn up in accordance with the provisions of the Maharashtra State Co-operative Act .

8. We report that :

(a) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit and have found them to be satisfactory.

(b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.

(c) The returns received from the offices and branches of the Society have been found adequate for the purposes of our audit.

9. In our opinion, the Balance Sheet and Profit and Loss / Income & Expenditure Account comply with applicable Accounting Standards.

10. We further report that :

- (i) The Balance Sheet and Profit and Loss / Income and Expenditure Account dealt with by this report, are in agreement with the books of account and the returns.
- (ii) In our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of these books.
- (iii) The reports on the accounts of the branches audited by branch auditors have been dealt with in preparing our report in the manner considered necessary by us.
- (v) for the year under audit, the society has been awarded “__” classification.

Signature

(Name of the Member Signing the Audit Report / Name of Auditor)

(Designation)

Membership Number

Firm Registration Number

Place of Signature:

Date of Report:

Note.— In case the auditor have not audited all branches or taken assistance of other auditor or branches are audited by another auditor appointed by bank, following lines should be inserted in above report.

*These unaudited branches account for _____ per cent of advances,
 _____ per cent of deposits, _____ per cent of interest income and
 _____ per cent of interest expense.

FORM 'O'

(See Rule 73)

RECTIFICATION REPORT UNDER SECTION 82/87

Date of Audit : Period covered :

No. and date of order under Section 81/83 :

Name and designation of person carrying out audit, inquiry or inspection:

..... Co-operative Society, for the year

Explanation of the				
Serial No. of the objection in the Audit Memo or report of the Officer carrying out inquiry or inspection	Observations made by the Auditor or office carrying out inquiry or inspection	society and remarks regarding action taken by it to rectify the irregularities and implement the suggestion made by the Auditor or Officer carrying out inquiry or inspection	No. and date of there solution of the committee approving the report	Remarks of the auditor
(1)	(2)	(3)	(4)	(5)

Form 'Q'

(See Rule 82)

PROCLAMATION TO BE ISSUED AT THE TIME OF ISSUE OF A CERTIFICATE UNDER SECTION 98

A. In the case of immovable property :

Where as (Judgment-Creditor) has obtained an award or awards under Section 96 or an order or orders of the Liquidator under Section 105 of the Maharashtra Co-operative Societies Act 1960, for an amount of Rs against (Judgment debtor) and proposes to execute the same by sale of the under mentioned property of the said judgment-debt or and where as the said judgment-creditor has obtained a certificate dated for execution of the award / awards or the order / orders under Section 98 of the said Act.

Notice is hereby given that any private transfer or delivery of, or encumbrance or charge on, the property made or created after the issue of the certificate shall be null and void against the said judgment-creditor under Section 99 of the Act aforesaid.

DESCRIPTION OF THE PROPERTY

Date of award or order	Names of the parties against whom award or order has been passed and certificate under section 98 has been issued	Survey No. or House No.	Name of the Village Area or Town, etc.	Assessment or other taxes	Other description of the property such as boundaries etc.	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	

Rs. P.

The notice shall be proclaimed at some place on or adjacent to such property by be at of drum or other customary mode and a copy of the said notice shall be fixed on a conspicuous part of the property and up on a conspicuous part of the village chavdi and also where the property is land paying revenue to the State Government, in the office of the Collector of the District in which the land is situated.

Place :

Date :

Registrar of Co-operative Societies,
Liquidator

B. In the case of moveable property, a similar notice may be given with necessary changes as to the description of the property. A copy of the notice shall be delivered to the Judgment-Debtor.

Copy to :—Tahsildar

FORM 'R'

[See Rule 85(5)]

CERTIFICATE FOR TRANSFER OF PROPERTY UNDER SECTION 100

In the case of immovable property :—

Whereas in execution of the award or order or awards or orders passed under Section 96 or an order or orders made by a Liquidator under Section 105 of the Maharashtra Co-operative Societies Act, 1960, in favour of the society, an order was made on the day of 20 , for sale of the under mentioned property of the person or persons (debtor or debtors);

And whereas the Court/the Collector/the Registrar is satisfied that the said property cannot be sold for want of buyers:

It is hereby ordered under Section 100 of the said Act that the right, title and interest of the debtor in the said property shall vest in the Co-operative society and shall be delivered to the society subject to the terms and conditions laid down in the Schedule here to annexed.

DESCRIPTION OF THE PROPERTY

Survey No.	Area and assessment	Nature of right title and interest of the defaulter	Details of encumbrances to which property is subject
1	2	3	4

Schedule :

(Note : The terms and conditions agreed upon between the court or the collector or the Registrar and the society, if any, shall be incorporated in the schedule)

The said property is transferred to the society in full / partial satisfaction of the amount due to it from the debtor.

Given under my hand and seal of the Court/Collector / Registrar this.....day of 20.

In the case of moveable property :

Court / Collector / Registrar of
Co-operative Societies.

(The form shall be similar with necessary changes as regards the description and to be delivery of the property).

FORM 'S'

[See Rule 93(8)]

PUBLIC NOTICE UNDER RULE 93

Whereas Shri: resident of has applied for loan for the purpose of (specify purpose) a purpose mentioned in Section 111 of the Maharashtra Co-operative Societies Act, 1960 from

Lands in which improvement is proposed to be effected.

I the.....Co-operative Agriculture and Rural multipurpose Development Bank Ltd....and has proposed to offer as a security for the loan the lands mentioned in the margin

Name of Survey Assessment
Village No.

.....

.....

.....

..... Lands proposed to be offered as security.

Name of	Survey	Assessment
The Village	No.	

.....

.....

Notice is hereby given that objections, if any, to the grant of loan from all persons interested will be heard by the undersigned at O'clock on 20 at.

Any person wishing to submit any objection should appear in person at the abovementioned time and place before the undersigned together with any documents he wants to produce in support of his objections.

It is hereby notified for the information of all persons interested that according to the provisions of Section 119 of the Maharashtra Co-operative Societies Act, 1960, a written order by the Co-operative Agriculture and Rural multipurpose Development Bank or person or committees authorised under the by-laws of the Bank to make loans for all or any of the purposes specified in Section 111, granting either before or after the commencement of the said Act, a loan to or with the consent of person mentioned therein, for the purpose of carrying out the work specified therein for the benefit of the land or for the productive purpose mentioned therein shall, for purposes of the said Act, be conclusive of the following matters, that is to say :—

(a) that the work described or the purpose for which the loan is granted, is an improvement or productive purpose, as the case may be, within the meaning of Section 111 ;

(b) that the person had at the date of ; he order a right to make such improvement or incur expenditure for productive purpose, as the case may be ; and

(c) that the improvement is one benefitting the land specified and productive purpose concerns the land offered in security, or any part thereof as may be relevant.

If any persons interested fail to appear as stated as required by this notice, the questions at issue will be decided in their absence and such persons will have no claim whatsoever against the property for which the loan applied for will be sanctioned till such time as the loans together with interest thereon or any other dues arising out of the loan are paid in full by the loanee.

Dated this day of 20

(Signed).....

Designation of Officer

Copy forwarded with compliments to the Talathi or other corresponding officer village and the Co-operative Agriculture and Rural multipurpose Development Bank with are quest to affix this notice at the village chavdi and head office and relevant branch office of the Bank immediately and inform the undersigned accordingly by.....

FORM 'T'

(See Rule 101)

**CERTIFICATE TO BE GRANTED TO THE PURCHASER OF THE PROPERTY
UNDER SECTION 136(1) OF THE MAHARASHTRA
CO-OPERATIVE SOCIETIES ACT, 1960**

This is to certify that the following property :—

Serial No.	Survey number	Boundaries	Village	Taluka	District	Name of the mortgagor who held the land
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

has been sold to at in public auction of the property held under Section 133(1) of the Maharashtra Co-operative Societies Act, 1960 on for Rs and the said, has been declared to be the purchaser of the said property at the time of the sale. The sale price of the said property was received onby the

(Signature).....

Secretary/Manager, Co-operative Agriculture
and Rural multipurpose Development Bank

FORM "U-1"

FORM OF STATEMENT OF ACCOUNTS

- Name of borrower
- Date of loan application
- Type of loan sanctioned – cash credit/ Personal loan/ Hypothecation loan/ secured loan
- Date of loan disbursement
- Loan Amount disbursed
- Agreed rate of penal interest
- Repayment period

Transaction	Installement	Amount	Amount outstanding			
Date	No.	Deposited	Principal	Interest	Penal Interest	Total
1	2	3	4	5	6	7

Amount Credited				Recoverable Balance			
Principal	Interest	Penal Interest	Total	Principal	Interest	Penal Interest	Total
8	9	10	11	12	13	14	15

FORM W

[See Rule 20 A (2)]

To,

As per Section 26 (2) (b) of The Maharashtra Co-operative Societies Act and by rule 20 B of The Maharashtra Co-operative Societies Rules, 1961, and bye-laws No._____ of the society, you are classified as non-active member by resolution No._____ in the managing committee meeting dated ____/____/_____. Due to non-compliance of the provisions of the said bye-laws you are hereby informed that you are non-active member since date ____/____/_____ and your name is enrolled in list of non-active members.

Chief Executive Officer,

_____ Co-operative Society

FORM "X"

[See rule 60(3)]

AGENDA FOR THE ANNUAL GENERAL MEETING

(1) Reviewing of the loans given to any of the members of the committee or any member of the family of any committee member, including a society or firm or company of which such member or members of his family is a member, partner or director;

(2) reviewing of repayment of loan made during preceding year, amount outstanding and overdue at the end of the year _____;

(3) Placing annual report of the activities of the society for the year _____.

(a) Statement of state of the affairs of the society;

(b) amount proposed to be carried to the reserve fund;

(c) amount recommended by the committee to be paid as dividend, bonus which should include, to the share holders and honorarium to the employees;

(d) changes occurred if any, in the society business during the accounting year _____.

(4) Plan for disposal of surplus for the year _____;

(5) amendments made to the bye-laws of the society, (if any);

(6) Declaration regarding date and conduct of election of committee, (if due);

(7) Audit report of the preceding financial year (year _____)

(8) Rectification report of earlier audit (year _____)

(9) Annual budget for next year (year —————);

(10) The information required by the Registrar in pursuance of the provisions of Act and Rules (give details);

(11) Appointment of auditor for the audit of the accounts of the society for the year ———.

(12) Audited Profit and Loss Account, Balance sheet for the year —————.

(13) Other subjects (if any).

(a)

(b)

(c)

FORM – X-1

(See Rule 65)

MAINTENANCE OF PROPERTY REGISTER

(Circular No. ADM/184/64, dated 3rd October 1970 from the Commissioner for Co-operation, M. S., Pune)

The form may be kept ledgerwise allotting one or two pages of the register to each property when buildings or other constructions are constructed through contractors or construction is by the Society itself, necessary details in brief to the same may be given in the remark column regarding the name of the contractor, the terms of contract etc.

FORM OF PROPERTY REGISTER

Place			Description of the property				
			Lands		House and buildings		
Village Town	Taluka	District	Surveye Nos.	Acres	Land revenue to be paid	City Survey No.	Taxes to be paid
1	2	3	4	5	6	7	8

Purchase price of property	From whom purchased	If constructed actual cost of construction	Date of purchase or completion of construction as per completion certificate	Valuation after depreciation		
				Year	Amount of depreciation	Value after depreciation on every year
9	10	11	12	13	14	15

Amount for which insured	Encumbrances if any	If sold, date and amount of sale Process		Remarks
		Date	Amount	
16	17	18	19	20

FORM - Y

(See Section 79, Rule 67)

SUBMISSION OF RETURNS BY THE SOCIETY TO THE REGISTRAR

To,

The Registrar/ special/ AdL./DJR/ DDR/ Dy. R/ ARCs

As provided under Rule 67 of the M.C.S. Rules, 1961, following returns are enclosed herewith :—

(1) Annual Report of activities of the Society for the year_____.

(2) Audited statements of accounts of the society for the year _____.

(A) Balance Sheet;

(B) Profit and Loss Accounts; or

(C) Income and Expenditure Statement.

(3) A Statement of disposal of surplus assets as approved by General Body Meeting date _____ for the year _____.

(4) A copy of the amendments to the bye-laws made by the society or proposed amendments to the bye-laws duly approved by the General Body Meeting.

(5) Declaration regarding date of conduct of election of the society, due in the year_____.

(6) Declaration regarding date of holding of General Body Meeting of the Society for the year.....

(7) Statement regarding appointment of auditor, his consent, letter & remuneration fixed, for year _____.

(8) Statement of rectification of audit for the year _____.

(9) Statement regarding co-operative education & training of the members, officers & employees of the society organized by the society during the year _____.

(10) Contribution made to the co-operative education and training fund made by society for the year _____.

(11) Statement regarding of Provisions made for contribution to be made to the election fund for the year _____.

(12) Statement showing status of preparation of list of Active and Non- active members of the society.

Place : _____

Date : _____



Chief Executive Officer

_____ Co-operative Society Ltd.

By order and in the name of the Governor of Maharashtra,

RAJGOPAL DEORA,
Secretary to Government.

१५७

शुक्रवार, नोव्हेंबर २२, २०१३/अग्र. १, शके १९३५

HOME DEPARTMENT

7th Floor, Centre-1, World Trade Centre, Cuffe Parade, Mumbai 400 005,

Dated 21st November 2013.

NOTIFICATION

MAHARASHTRA PREVENTION AND ERADICATION OF HUMAN SACRIFICE AND OTHER INHUMAN, EVIL AND AGHORI PRACTICES AND BLACK MAGIC ORDINANCE, 2013.

No. MIS-1013/2475/CR-536/Pol-5(B).—In exercise of the powers conferred by sub-section (1) of Section 5 of the Maharashtra Prevention and Eradication of Human Sacrifice and other Inhuman, Evil and Aghori Practices and Black Magic Ordinance, 2013, the Government of Maharashtra hereby appoint, Police Inspector of concerned Police Station as a “Vigilance Officer” and wherever the officer of the rank of Police Inspector is not available at the Police Station, the Police Inspector of Local Crime Branch as a “Vigilance Officer” for the purpose and as required under the provisions of Section 5 of the said Ordinance and further be empowered to exercise the powers as specified under the provisions of Section 6 of the said Ordinance.

It may further be notified that wherever the officer of the rank of Police Inspector is not available at the Police Station, such power shall be exercised by the Police Inspector of Local Crime Branch with the assistance of the police officer of that Police Station.

The Government Notification of Maharashtra Government is available at the website www.maharashtra.gov.in Reference No. for this is 201311211115323129.

This order is signed digitally.

By order and in the name of the Governor of Maharashtra,

SHIVAJI PATANKAR,

Deputy Secretary to Government.

१५८

शनिवार, नोव्हेंबर २३, २०१३/अग्रहायण २, शके १९३५

सार्वजनिक बांधकाम विभाग

मादाम कामा मार्ग, हुतात्मा राजगुरु चौक, मंत्रालय, मुंबई ४०० ०३२, दिनांक २२ नोव्हेंबर २०१३

अधिसूचना

महाराष्ट्र मोटार वाहन कर अधिनियम.

क्रमांक खाक्षेस. १०९९/प्र.क्र. १८९/भाग-१/रस्ते-९.— महाराष्ट्र मोटार वाहन कर अधिनियम (१९५८ चा ६५), याच्या कलम २० ची पोट-कलमे (१-अ), (१-ब), (१-क), (१-ड) आणि (१-इ) द्वारे प्रदान करण्यात आलेल्या अधिकारांचा वापर करून महाराष्ट्र शासन याद्वारे घोषित करते की, खाजगीकरणाच्या माध्यमातून “बांधा, वापरा व हस्तांतरित करा ” या योजनेतून मेसर्स अशोका इन्फ्रास्ट्रक्चर, नाशिक यांनी स्वखर्चाने धुळे जिल्ह्यातील सुरत-धुळे रस्त्यावर धुळे शहराबाहेरून बांधण्यात आलेल्या वळण रस्त्याचा वापर करणाऱ्या खालील अनुसूचीच्या स्तंभ (२) मध्ये अनुक्रमे विनिर्दिष्ट केलेल्या प्रकारच्या मोटार वाहनांवर आणि वाहनांकडून ओढून नेल्या जाणाऱ्या अनुयानांवर अनुसूचीच्या स्तंभ (३) मध्ये त्यांच्या समोर विनिर्दिष्ट केलेल्या दराने दिनांक २४ नोव्हेंबर २०१३ ते दिनांक २३ फेब्रुवारी २०१४ या कालावधीसाठी वरील बाह्यवळण रस्त्यावर किलोमीटर ४/२५० येथील पथकर नाक्यावर पथकर वसुली करण्यात यावी :—

अनुसूची

अ.क्र.	मोटार वाहनांचा प्रकार	पथकराचे प्रतीफेरीचे दर (रुपये)
(१)	(२)	(३)
		२४ नोव्हेंबर २०१३ ते २३ फेब्रुवारी २०१४
१	मोटार सायकल, स्कूटर, किंवा इतर दुचाकी वाहने	पथकर नाही.
२	मोटार कार, टॅक्सी, जीप, पीक अप व्हॅन, स्टेशन वॅगन, टेम्पो, ऑटोरिक्षा किंवा अन्य तीन चाकी वाहने.	८.००
३	बसेस	२५.००
४	ट्रक्स	
५	मोटार वाहन अधिनियम, १९८८ (१९८८ चा ५९) मध्ये व्याख्या केल्याप्रमाणे वरील अनुक्रमांक १ ते ४ मध्ये नमूद केलेली वाहने वगळून इतर सर्व मोटार वाहने.	३०.०० ८०.००

(१) खालील वाहनांना पथकरातून सूट देण्यात येते :—

- (१) भारताचे राष्ट्रपती, उप राष्ट्रपती, राज्यांचे राज्यपाल, वाहनांना लाल दिवा अनुज्ञेय असलेल्या अतिमहत्त्वाच्या लोकप्रतिनिधींची वाहने ;
- (२) लोकसभा व राज्यसभेचे विद्यमान सदस्य तसेच महाराष्ट्र विधानसभा व महाराष्ट्र विधानपरिषदेचे विद्यमान सदस्य प्रवास करीत असलेली वाहने ;

- (३) महाराष्ट्र विधानसभा व महाराष्ट्र विधानपरिषदेचे माजी सदस्य व लोकसभा व राज्यसभेचे माजी सदस्य ;
- (४) केंद्र व राज्य शासनाची वाहने ;
- (५) लष्कराच्या मालकीची वाहने ;
- (६) पोलीस विभागाची वाहने ;
- (७) टपाल आणि तार खात्याची वाहने ;
- (८) रुग्णवाहिका ;
- (९) शववाहिका ;
- (१०) अग्निशमन दलाची वाहने.

(२) या प्रयोजनाकरिता वरील बाह्यवळण रस्त्यावर किलोमीटर ४/२५० येथील पथकर नाक्यावर वर नमूद केलेल्या कालावधीकरिता पथकराची रक्कम वसूल करण्याचा आणि ठेवून घेण्याचा हक्क मे. अशोका इन्फ्रास्ट्रक्चर, नाशिक यांना मा. उच्च न्यायालय मुंबई, खंडपीठ औरंगाबाद यांनी दिलेल्या दिनांक १० डिसेंबर २००९ रोजीच्या अंतरिम आदेशाच्या अधीन राहून प्रदान करण्यात येत आहे.

टीपा.—

- (१) पथकर दराचा फलक पथकर नाक्यावर सर्वांना दिसेल अशा पद्धतीने लावण्यात यावा. तसेच वाहन धारकांस प्रत्येक वेळी पथकर वसुलीची संगणकिकृत पावती देण्यात यावी.
- (२) एकाच वाहनास दिवसातून एकापेक्षा जास्त वेळा वळण रस्ता ओलांडावयाचा असल्यास, वाहन मालकांस दिवसातील सर्व फेऱ्याकरिता वाहनाच्या पहिल्याच फेरीमध्ये उपरोक्त पथकराच्या दराची दीडपट रक्कम भरण्याचा विकल्प असावा किंवा सदर वळण मार्गाचा नियमितपणे वापर करणाऱ्या वाहनांसाठी वाहन मालक मासिक पास घेऊ शकेल. या मासिक पासाची किंमत वाहनाच्या तीस एकेरी फेरीस द्याव्या लागणाऱ्या दराएवढी असावी.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

म. न. डेकाटे,
शासनाचे उप सचिव.

PUBLIC WORKS DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk,
Mantralaya, Mumbai 400 032, dated the 22nd November 2013

NOTIFICATION**MAHARASHTRA MOTOR VEHICLES TAX ACT.**

No.PSP-1099/CR-189/Part-1/Road-9.—In exercise of the powers conferred by sub-sections (1-A), (1-B), (1-C), (1-D) and (1-E) of section 20 of the Maharashtra Motor Vehicles Tax Act (LXV of 1958) and of all other powers enabling it in this behalf, the Government of Maharashtra hereby declares that the toll shall be levied on the classes of motor vehicles specified in column (2) of the Schedule appended hereto and on the trailers drawn by such motor vehicles, passing over the Dhule By-pass Road, Constructed on the Surat-Dhule Road, in Dhule District, under the “ Build, Operate and Transfer (BOT) Scheme ” by M/s. Ashoka Infrastructure, Nashik, at their expenses, at the rates specified against each of the said motor vehicles in column (3) of the said Schedule, with effect from the 24th November 2013 to the 23rd February 2014, at the toll collection centre located at Kilometer 4/250 on the abovementioned By-pass road.

Schedule

Serial No. (1)	Particulars of Motor Vehicles (2)	Rate of toll per trip (in rupees) (3)
		24th November 2013 to 23rd February 2014
1	Motor Cycle, Scooter, or any other two wheelers.	Nil
2	Motor Car, Taxi, Jeep, Pick-up Vans, Station Wagon, Tempo, Auto-rikshaw or any other three wheeler vehicles.	8.00
3	Buses.	25.00
4	Trucks	30.00
5	All other Motor Vehicles as defined in the Motor Vehicles Act, 1988 (59 of 1988), except those mentioned in entires at serial numbers 1 to 4 above.	80.00

(1) The following types of vehicles are exempted from payment of toll, namely :—

- (i) VVIP vehicles carrying President of India, Vice-President of India, Governor of States, Public Representatives entitled for red lamp on their vehicle ;
- (ii) Vehicles carrying sitting Members of Parliamnt, Maharashtra Legislative Assembly and Maharashtra Legislative Council.
- (iii) Vehicles carrying Ex-Members of Maharashtra Legislative Assembly, Maharashtra Legislative Council and Parliament ;
- (iv) State and Central Government vehicles ;
- (v) Defence vehicles ;
- (vi) Police Department vehicles ;
- (vii) Posts and Telegraph Department vehicles ;
- (viii) Ambulances ;
- (ix) Hearses ;
- (x) Fire Brigade vehicles.

(2) For the purpose of this notification M/s. Ashoka Infrastructure, Nashik, is authorised to collect and retain the amount of toll at the toll collection centres located at Kilometer 4/250 on the above mentioned By-pass Road, as per the Interim Order of the Hon'ble High Court of Bombay, Bench at Aurangabad, dated the 10th December 2009.

Notes :—

- (i) The above mentioned rates shall be displayed on boards clearly visible to the people in the vicinity of the toll collection centre. A computerised toll receipt shall be passed on each and every occasion of recovery of toll.
- (ii) Where the same vehicle has cross the toll plaza more than once in a day the user shall have the option to pay one and a half times of the above toll rates while crossing the above mentioned By-pass Road in the first trip itself for all the trips in the day ; or if the vehicle has to use the facility frequently, the vehicle owner can have a monthly pass, on the payment of charges equal to thirty single trips rate.

By order and in the name of the Governor of Maharashtra,

M. N. DEKATE,
Deputy Secretary to Government.

१५९

शुक्रवार, नोव्हेंबर २९, २०१३/अग्रहायण ८, शके १९३५

सहकार, पणन व वस्त्रोद्योग विभाग

मंत्रालय विस्तार इमारत, मादाम कामा रोड, हुतात्मा राजगुरू चौक, मंत्रालय, मुंबई ४०० ०३२,
दिनांक २९ नोव्हेंबर २०१३

अधिसूचना**महाराष्ट्र सहकारी संस्था अधिनियम, १९६०.**

क्रमांक सीएसएल. २०१३/प्र.क्र. १२४/१५-सी.—ज्याअर्थी, महाराष्ट्र शासनाने, शासन अधिसूचना, सहकार, पणन व वस्त्रोद्योग विभाग, क्रमांक सीएसएल. २०१३/प्र.क्र. १२४/१५-स, दिनांक ३० मार्च २०१३ याद्वारे महाराष्ट्र सहकारी संस्था अधिनियम, १९६० च्या प्रयोजनार्थ राज्य सहकारी निवडणूक प्राधिकरणाची स्थापना केली आहे आणि सदर प्राधिकरणाचे कार्यालय पुणे येथे स्थित असेल असे निदेशित केले आहे ;

आणि ज्याअर्थी, महाराष्ट्र शासनास उक्त प्राधिकरणाचा कार्यालयीन पत्ता अधिसूचित करणे योग्य वाटत आहे ;

त्याअर्थी आता, महाराष्ट्र सहकारी संस्था अधिनियम, १९६० (१९६१ चा महा. चोवीस) च्या कलम ७३ कब याद्वारे प्रदान करण्यात आलेल्या अधिकारांचा वापर करून महाराष्ट्र शासन याद्वारे घोषित करीत आहे की, राज्य सहकारी निवडणूक प्राधिकरणाचे कार्यालय खालील ठिकाणी असेल :—

राज्य सहकारी निवडणूक प्राधिकरण,

गोदरेज इमारत, ३रा मजला,

५, बी. जे. रोड, पुणे-१.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

राजगोपाल देवरा,

शासनाचे सचिव.

CO-OPERATION, MARKETING AND TEXTILES DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya Annexe,
Mumbai 400 032, dated the 29th November 2013.

NOTIFICATION

MAHARASHTRA CO-OPERATIVE SOCIETIES ACT, 1960.

No. CSL. 2013/C.R. 124/15-C.—Whereas, the Government of Maharashtra vide Government Notification, Co-operation, Marketing and Textiles Department, No. CSL. 2013/CR-124/15-C, dated the 30th March 2013 has constituted the State Co-operative Election Authority for the purposes of the said Act and directed that the office of the said Authority shall be at Pune ;

And whereas, the Government of Maharashtra considers it expedient to notify the office address of the said Authority ;

Now therefore, in exercise of the powers conferred by sub-section (2) of section 73 CB of the Maharashtra Co-operative Societies Act, 1960 (Mah. XXIV of 1961), the Government of Maharashtra hereby declares that the Office of the State Co-operative Election Authority shall be at the following place, namely :—

“The State Co-operative Election Authority,

Godrej Building, 3rd Floor,

5, B. J. Road, Pune 411 001.”

By order and in the name of the Governor of Maharashtra,

RAJAGOPAL DEVARA,

Secretary to Government.

१६०

शुक्रवार, नोव्हेंबर २९, २०१३/अग्रहायण ८, शके १९३५

गृहनिर्माण विभाग

मादाम कामा रोड, हुतात्मा राजगुरु चौक, मंत्रालय, मुंबई ४०० ०३२, दिनांक २० नोव्हेंबर २०१३

अधिसूचना**महाराष्ट्र भाडे नियंत्रण अधिनियम, १९९९.**

क्रमांक भानिका. २०१३/प्र.क्र. २८०/गृनिधो-१.—महाराष्ट्र भाडे नियंत्रण अधिनियम, १९९९ (२००० चा महा. १८) याच्या कलम ४० च्या पोट-कलम (१) द्वारे प्रदान करण्यात आलेल्या अधिकारांचा वापर करून, महाराष्ट्र शासन, याद्वारे, उप विभागीय अधिकारी, नागपूर (शहर) यांची, नागपूर (पूर्व व पश्चिम) विधानसभा मतदार संघ, नागपूरकरिता सक्षम प्राधिकारी म्हणून नियुक्ती करण्यासाठी उक्त स्थानिक क्षेत्राच्या बाबतीत, उक्त अधिनियमाद्वारे किंवा त्याअन्वये सक्षम प्राधिकारी म्हणून प्रदान करण्यात आलेल्या अधिकारांचा वापर करण्यासाठी व कर्तव्ये पार पाडण्यासाठी शासकीय अधिसूचना, गृहनिर्माण विभाग क्र. भानिका.२००७/प्र.क्र. २/गृनिप, दिनांक १७ मार्च २००७ यामध्ये पुढीलप्रमाणे सुधारणा करण्यात येत आहे :—

उक्त शासकीय अधिसूचनेतील अनुसूचीमध्ये अनुक्रमांक १ च्या नोंदीऐवजी पुढील नोंद दाखल करण्यात येईल :—

“ १. उप विभागीय अधिकारी, नागपूर (शहर) नागपूर (पूर्व व पश्चिम) विधानसभा मतदार संघ”.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

प्र. ल. पाठक,
शासनाचे सहसचिव.

HOUSING DEPARTMENT

Madam Cama Road, Hutatma Rajguru Chowk, Mantralaya, Mumbai 400 032,
dated the 20th November 2013.

NOTIFICATION

MAHARASHTRA RENT CONTROL ACT, 1999.

No. RCA. 2013/CR 280/GND-1.— In exercise of the powers conferred by sub-section (1) of section 40 of the Maharashtra Rent Control Act, 1999 (Mah. XVIII of 2000), the Government of Maharashtra hereby appoints the Sub-Divisional Officer, Nagpur (City), to be the Competent Authority for the Nagpur (East and West) Assembly Constituency, Nagpur, for the purposes of exercising the powers conferred, and for performing the duties imposed on the Competent Authority by or under the said Act, in respect of the said local area, and for that purpose, amends the Government Notification, Housing Department No. MRA. 2007/C.R.-2/Grunipa, dated the 17th March 2007, as follows, namely :—

In the said Government Notification, in the Schedule, for entry at serial number 1, the following entry shall be substituted, namely :—

“ 1. Sub-Divisional Officer, Nagpur (City) Nagpur (East and West) Assembly Constituency ”.

By order and in the name of the Governor of Maharashtra,

P. L. PATHAK,
Joint Secretary to Government.

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मंगळवार, डिसेंबर ३, २०१३/अग्र. १२, शके १९३५

उद्योग, ऊर्जा व कामगार विभाग

मंत्रालय, मुंबई ४०० ०३२, दिनांक १९ नोव्हेंबर २०१३

अधिसूचना

महाराष्ट्र वीज शुल्क अधिनियम, १९५८.

क्रमांक ईएलडी. २०१३/ प्र. क्र. १२१/ऊर्जा १.—ज्याअर्थी, महाराष्ट्र शासनाने शासन निर्णय उद्योग, ऊर्जा व कामगार विभाग, क्र. पीएसआय.२०१३/प्र.क्र. ५४/उद्योग-८, दि. १ एप्रिल २०१३ अन्वये सामूहिक प्रोत्साहन योजना, २०१३ जाहीर केली आहे. (यात यापुढे जिचा निर्देश उक्त 'योजना' असा करण्यात आला आहे.) सदर, योजनेत इतर तरतुदी बरोबरच नवीन सुक्ष्म, लघु, मध्यम व मोठ्या पात्र उद्योग घटकांना, पात्र नवीन किंवा विस्तारीकरण विशाल व अति विशाल म्हणून घोषित प्रकल्पांना तसेच पात्र १०० % निर्यातक्षम उद्योग, पात्र विशाल माहिती तंत्रज्ञान उत्पादक घटक आणि जैव तंत्रज्ञान उत्पादक पात्र घटकांना त्यांचेकडून वापरल्या जाणाऱ्या विजेच्या वापरावरील वीज शुल्क भरण्यातून सूट देण्यासाठीची तरतूद करण्यात आली आहे ;

आणि ज्याअर्थी, उक्त योजनेला अनुसरून यात यापुढे तरतूद करण्यात आल्याप्रमाणे, नमूद प्रकल्पांना विजेच्या वापरावरील शुल्क भरण्यातून सूट देणे इष्ट आहे ;

आणि ज्याअर्थी, महाराष्ट्र वीज शुल्क अधिनियम, १९५८ (१९५८ चा मुंबई चाळीस) याच्या कलम ५अ नुसार सार्वजनिक हिताच्या प्रयोजनासाठी विद्युत शुल्क माफी देय करण्याचे अधिकार प्रदान करण्यात आले आहेत.

त्याअर्थी, आता, महाराष्ट्र वीज शुल्क अधिनियम, १९५८ (१९५८ चा मुंबई चाळीस) याच्या कलम ५अ अन्वये प्रदान करण्यात आलेल्या अधिकारांचा आणि त्यास समर्थ करण्याच्या सर्व शक्तींचा वापर करून, महाराष्ट्र शासन याद्वारे सोबत जोडलेल्या अनुसूचीच्या स्तंभ (२) मध्ये विनिर्दिष्ट केलेल्या जागांच्या संदर्भात होणाऱ्या, विजेच्या वापरावरील उक्त अधिनियमाच्या अनुसूचीच्या भाग 'फ' व 'ग' अन्वये देय असलेले संपूर्ण वीज शुल्क, असा उद्योग किंवा युनिट सामूहिक प्रोत्साहन योजना, २०१३ या अंतर्गत येणारे उत्पादन सुरू करील त्या दिनांकापासून उक्त अनुसूचीच्या स्तंभ (३) मध्ये नमूद केलेल्या कालावधीसाठी वीज शुल्क भरण्यातून पूर्णतः सूट देत आहे.

अनुसूची

अ.क्र. (१)	जागा/युनिट (२)	कालावधी (३)
१	सामूहिक प्रोत्साहन योजना, २०१३ अन्वये वर्गीकरण केलेल्या क, ड आणि ड+ या क्षेत्रामध्ये आणि विना उद्योग जिल्हे व नक्षलग्रस्त प्रभावित क्षेत्रातील नवीन सुक्ष्म, लघु, मध्यम आणि मोठे पात्र उद्योग घटक, तसेच योजनेच्या परिच्छेद क्र. १.२ मधील (V) व (VI) मध्ये उल्लेखित कोल्ड स्टोरेजेस व अन्न/कृषी प्रक्रिया उद्योग घटक जेथे साधन सामुग्रीतील गुंतवणूक ही एम.एस.एम.३.डी अधिनियम, २००६ मध्ये व्याख्या केल्याप्रमाणे सुक्ष्म, लघु, मध्यम आणि मोठ्या उत्पादन घटकाच्या समान आहे.	सामूहिक प्रोत्साहन योजना, २०१३ अंतर्गत पात्रता प्रमाणपत्रात नमूद अनुज्ञेय कालावधीकरिता.
२	सामूहिक प्रोत्साहन योजना, २०१३ अन्वये वर्गीकरण केलेल्या क, ड आणि ड+ या क्षेत्रामध्ये आणि विना उद्योग जिल्हे व नक्षलग्रस्त प्रभावित क्षेत्रातील पात्र नवीन किंवा विस्तारीकरण विशाल व अति विशाल प्रकल्प म्हणून घोषित केलेले उद्योग घटक.	सामूहिक प्रोत्साहन योजना, २०१३ अंतर्गत पात्रता प्रमाणपत्रात नमूद अनुज्ञेय कालावधीकरिता, परंतु १५ वर्षांपेक्षा जास्त नसेल इतक्या कालावधीकरिता किंवा वीज शुल्क प्रदान करण्यापासून सूट देण्याकरिता शासनाने मंजूर केला असेल असा विनिर्दिष्ट कालावधीकरिता.

अनुसूची

(१)	(२)	(३)
३	सामूहिक प्रोत्साहन योजना, २०१३ अन्वेय वर्गीकरण केलेल्या अ आणि ब वर्गीकृत तालुक्यातील क्षेत्रातील नवीन किंवा विस्तारीकरण विशाल व अति विशाल प्रकल्प म्हणून घोषित केलेले पात्र उद्योग घटक.	सामूहिक प्रोत्साहन योजना, २०१३ अंतर्गत अनुज्ञेय पात्रता प्रमाणपत्रात नमूद अनुज्ञेय कालावधीकरिता, परंतु १० वर्षांपेक्षा जास्त नसेल इतक्या कालावधीकरिता किंवा वीज शुल्क प्रदान करण्यापासून सूट देण्याकरिता शासनाने मंजूर केला असेल असा विनिर्दिष्ट कालावधीकरिता.
४	सामूहिक प्रोत्साहन योजना, २०१३ अन्वेय वर्गीकरण केलेल्या अ व ब तालुक्यातील/क्षेत्रातील पात्र १०० % निर्यातक्षम उद्योग आणि पात्र जैव तंत्रज्ञान उत्पादक घटक.	७ वर्षे

टीप.—विद्युत शुल्क भरण्यापासून सूट/सवलत ही प्रथम उत्पादन/सेवेच्या तारखेपासून उक्त अनुसूचीच्या स्तंभ (२) येथे विनिर्दिष्ट कालावधीकरिता देण्यात येईल.

स्पष्टीकरण.—या अधिसूचनेत वापरलेले शब्द व शब्द प्रयोग यांना, सामूहिक प्रोत्साहन योजना, २०१३ मध्ये जे अर्थ नेमून दिलेले असतील तेच अर्थ असतील.

अटी.—या अधिसूचनेत नमूद पात्र उद्योग घटकांना सामूहिक प्रोत्साहन योजना, २०१३ मधील परिच्छेद ३ मध्ये उल्लेखित सक्षम प्राधिकाऱ्याकडून पात्रता प्रमाणपत्र निर्गमित केल्यानंतर विद्युत शुल्क माफी/सवलत लागू होईल.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

आ. भ. रामटेके,
शासनाचे उप सचिव (ऊर्जा).

INDUSTRIES, ENERGY AND LABOUR DEPARTMENT

Mantralaya, Mumbai 400 032, dated 19th November 2013

NOTIFICATION

MAHARASHTRA ELECTRICITY DUTY ACT, 1958.

No. ELD. 2013/C.R. 121/NRG-1.—Whereas, the Government of Maharashtra *vide* Government Resolution, Industries, Energy and Labour Department No. PSI. 2013/C.R. 54/IND-8, dated 1st April 2013 has declared the Package Scheme of Incentives, 2013. (hereinafter referred to as “the said Scheme”), In this scheme *inter alia*, provides for exemption from payment of electricity duty on consumption of energy by New Micro, Small, Medium and Large eligible Industrial Units, New project or expansion project of existing unit declared to be eligible Mega and Ultra Mega Project and 100 per cent Export Oriented Units (EOUs) Information Technology (IT) manufacturing Units and Bio Technology (BT) manufacturing Units ;

And whereas, pursuant to said Scheme it is expedient to exempt the Consumption of energy by the said projects from payment of electricity duty as provided hereunder ;

And whereas, in the power delectated by section 5A of the Maharashtra Electricity duty Act, 1958 (Bom. XL of 1958) in the public interest to exempts the electricity duty.

Now, therefore, in exercise of powers conferred by section 5A of the Maharashtra Electricity duty Act, 1958 (Bom. XL of 1958) of all other powers enabling it in that behalf, the Government of Maharashtra, hereby exempts the consumption of energy by the premises of the unit specified in column (2) of the Schedule appended hereto, from payment of whole of the electricity duty payable under Part ‘F’ and Part ‘G’ of the Schedule to the said Act and for such period as is specified in column (3) of the Schedule appended hereto, from the date such industry or unit starts production under the Package Scheme of Incentives, 2013.

Schedule

Sr. No. (1)	Premises/Units (2)	Period (3)
1	New Micro, Small, Medium and Large eligible Industries Units, Cold Storages and processing units mentioned in Para No. 1.2 (v) & (vi) of Package Scheme of incentives, 2013 wherein investment in equipment is at par with Micro, Small, Medium and Large Manufacturing Enterprises as defined in the MSMED Act, 2006 in C,D,D+ areas and No Industry Districts and Naxalism affected Area as classified under Package Scheme of Incentives, 2013.	For eligible period specified in eligibility certificate under Package Scheme of Incentives, 2013.
2	New project or expansion project declared to be Mega and Ultra Mega in C,D,D+ areas and No Industry Districts and Naxalism affected Area as classified under Package Scheme of Incentives, 2013.	Period specified in the eligibility certificate but not exceeding 15 years or for such specific period as sanctioned by the Government for exemption from payment of Electricity Duty.
3	New project or expansion project declared to be Mega and Ultra Mega A and B Talukas/Area as classified under Package Scheme of Incentives, 2013.	Period specified in the eligibility certificate but not exceeding 10 years or for such specific period as sanctioned by the Government for exemption from payment of Electricity Duty.

Sr. No. (1)	Premises/Units (2)	Period (3)
4	100 % Export Oriented Units (EOUs), and Bio-Technology (BT) manufacturing Units in A and B Talukas/Area as classified under Package Scheme of Incentives, 2013.	7 years

Note.—The exemption under this notification shall commence with effect from the date when the units, as specified in said column (2) starts production or rendering of the services.

Explanation.—The words and expressions used in this notification shall have the same meaning as they have in the Package Scheme of Incentives, 2013.

Conditions.—The Electricity Duty Exemption shall be granted to the eligible units referred in the said notification after Eligibility Certificate issued by the authorized officers mentioned in para 3 of Package Scheme of Incentives, 2013.

By order and in the name of the Governor of Maharashtra,

A. B. RAMTEKE,
Deputy Secretary to Government.